

**MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT**

April 2002

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**MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT**

INTRODUCTION

The Uniform Chart of Accounts for Counties and Local Units of Government in Michigan has been developed under the authority of Act 2, Public Acts of 1968, as amended, ([MCL 141.421](#)) and Act 71, Public Acts of 1919, as amended, ([MCL 21.41](#)). This manual contains a full Chart of Accounts. No single unit of government will use all of the funds, activities, and accounts contained in the Chart of Accounts. Smaller units will use only a few. But when one is used, it will be for the same purpose by each unit using it.

Some governments may choose to implement a chart of accounts that is more complex than this chart, or with slightly different numbering (use of additional digits, etc.). This is acceptable, as long as the chart of accounts in use is able to create an Annual Fiscal Report (Form F-65) prepared on a basis that is consistent with this chart of accounts.

GASB and GFOA Terminology

Revenue and Expenditure Classification

GASB Codification 1800.114 through 1800.121 defines the revenue and expenditure classifications as follows.

Revenue--The primary classification of governmental fund revenues is by fund and source. Major revenue source classifications are:

- taxes
- licenses and permits
- intergovernmental revenues (Federal aid, State aid, and local contributions)
- charges for services
- fines and forfeits
- miscellaneous

Expenditure--The major accounting classification of expenditures are by:

- fund
- function (or program)
- organization unit
- activity
- character
- object

Definitions of the major accounting classifications of expenditures from GFOA's 1994 Governmental Accounting, Auditing and Financial Reporting (GAAFR) are:

- Function--a group of related activities aimed at accomplishing a major service or regulatory program. Example: "public safety" is a function
 - Subfunction--a grouping of related activities within a particular governmental function. Example: "police" is a subfunction of the function "public safety."
- Organization unit--a responsibility center within a government.
- Activity--a specific and distinguishable line of work by one or more organizational components of government for the purpose of accomplishing a function. Example (1968 & 1980 GAAFR): "food inspection" is an activity performed in discharge of the "health" function.
 - Subactivity--a specific line of work performed in carrying out a governmental activity. Example: cleaning luminaries and replacing defective street lamps would be subactivities under the activity of street light maintenance.
- Character--a basis for distinguishing expenditures according to the periods they are presumed to benefit.
- Object--the article purchased or the service obtained. Examples: personal services, contractual services, materials and supplies.

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Account Structure

All counties and local units of government in Michigan must use the Uniform Chart of Accounts. A full account number consists of 9-digits.

Sample 9 Digit Number 101 253 729

- a) The first three digits (101) represent the **fund**. *General Fund*
- b) The next three digits (253) are the **activity**. *Treasurer*
- c) The final three digits (729) represent the account number of **the revenue, expenditure object, asset or liability**. *Supplies*

The level of detail at which each local unit applies the above structure is at the discretion of the individual unit, according to its own needs. For instance, Police may be a single activity at one unit and at another unit separate activities (the open activity numbers after the Police activity) or the Police activity could be pointed off to provide for administration, traffic control, road patrol, community policing, etc.

Sample Expanded Number 101 301.10 729

- a) General Fund (101)
- b) Police (301)
- c) Administration (.10)
- d) Supplies (729)

The extent of the expansion of the account numbers is at the discretion of the unit of government.

Funds--A fund is an independent accounting entity with a self-balancing set of accounts, created for the purpose of carrying on a specific activity. It has accounts for assets, liabilities, equities, and revenue and expenditures.

There are three fund types and several categories of funds:

Governmental Fund Type

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Permanent Funds

Proprietary Fund Type

- Enterprise Funds
- Internal Service Funds

Fiduciary Fund Type

- Pension (and other employee benefit) Trust Funds
- Investment Trust Funds
- Private Purpose Trust Funds
- Agency Funds

Balance Sheet Accounts--These are the asset, liability, and fund equity accounts that make up the balance sheet of each individual fund. These accounts are not closed out at the end of an accounting period. The local unit will use only the accounts that are necessary for each separate fund.

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Account Structure

Activities--An activity is an office or department to which specific expenses are to be allocated. A group of related activities intended to accomplish a major service or regulatory program is a function.

When an activity number does not apply, three zeros would be used. The activity number must be used for expenditures.

When designating the 9-digit account code, it is not necessary to use an activity number for balance sheet, as well as revenue accounts. Revenue accounts that are defined by GASB Statement 34 as being general in nature would not use an activity number. Three zeros (000) will be inserted when activity numbers are not used.

Revenue defined by GASB Statement 34 as a program revenue may use an activity number or may use another method of accumulating the information for the government wide financial statements.

The major activities are listed in this manual in function order. We have grouped these activities into eleven functions. Functions to be used are:

<u>Function</u>	<u>Activity Numbers</u>
General Government	101-299
Public Safety	301-439
Public Works	441-599
Health and Welfare	601-689
Community and Economic Development	690-749
Recreation and Cultural	751-849
Other	851-899
Capital Outlay	901-904
Debt Service	906-929
Other Financing Sources (Uses)	
Transfer In	931-964
Transfers (Out)	966-999

Revenue Accounts--Revenue accounts include MANDATORY accounts and OPTIONAL accounts. All units must use accounts listed as mandatory if the unit receives such revenue. The MANDATORY accounts are the revenue sources required for financial reporting. Optional account numbers are provided within the MANDATORY revenue source categories to provide greater detail of the revenue for use by units desiring to further classify their revenues.

**MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT**

Account Structure

Revenue Accounts (Continued)

The mandatory revenue accounts are listed below:

<u>Number</u>	<u>Revenue Source</u>
401	Taxes
450	Licenses and Permits
501	Federal Grants
539	State Grants
580	Contribution From Local Units
600	Charges for Services
655	Fines and Forfeits
664	Interest and Rents
671	Other Revenue

These are considered revenues by source for budgeting purposes. These accounts are the revenue categories that must be reported in the local unit financial reports.

Optional possibilities are indicated in the Uniform Chart of Accounts and offer the local unit more detail. If the reporting of revenue is expanded to optional accounts, the optional account numbers as listed must be used.

Expenditure Accounts--Expenditure accounts include MANDATORY accounts and OPTIONAL accounts. All units must use accounts listed as mandatory for each of its various activities having such an expenditure. Optional numbers are provided within most major categories for use by units desiring to further classify expenditures for various activities. Units may assign their own names or titles to these optional account numbers but must observe major category headings in making such assignments.

As in the case of revenues, there are mandatory and optional accounts.

In the disbursements journal, expenditures are grouped by activity or department. Each activity would use as many or as few of the expenditure accounts as necessary to provide the required budgetary control and financial reporting data. There are seven mandatory accounts for expenditures. They are:

<u>Number</u>	<u>Expenditure</u>
701	Personal Services
726	Supplies
800	Other Services and Charges
970	Capital Outlay
990	Debt Service
999	Appropriation (Operating) Transfers (Out)

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Financial Reporting--GASB Statement 34

Major Funds GASB 34, paragraph 75 and 76--The focus of governmental and proprietary fund financial statements is on *major funds*. Fund statements should present the financial activity of each major fund in a separate column. Nonmajor funds should be aggregated and displayed in a separate column.

The reporting government's main operating fund (the general fund or its equivalent) should always be reported as a major fund. Other individual governmental and proprietary funds should be reported in separate columns as major funds based on these criteria:

- a. Total assets, liabilities, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding element total (assets, liabilities and so forth) for all funds of that category or type (that is, total governmental or total enterprise funds); and
- b. The same element that met the 10 percent criterion in (a) is at least 5 percent of the corresponding element total for all governmental and enterprise funds combined.

In addition to funds that meet the major fund criteria, any other governmental or enterprise fund that the government's officials believe is particularly important to financial statement users (for example, because of public interest or consistency) may be reported as a major fund.

Michigan Local Government Required Major Funds--The following funds are always to be reported as major funds whether or not they meet the above criteria:

202 Major Street Fund
203 Local Street Fund
221 Health Department Fund
222 Mental Health Fund

Separate Authority--Use of Funds--When a unit of government (or two or more units of government) establishes a separate authority and that authority maintains its own accounting records, the special revenue fund presented in this manual will be reported in a separate financial report of the authority as the general operating fund of the authority.

While it is common for the above to occur, it is also common for the authority (in the agreement between the units or otherwise) to agree that one of the participating units handle the treasury and accounting functions for the authority. When this occurs, the Department of Treasury recommends that the largest participating unit be selected. The unit maintaining the accounting for the authority would use the appropriate fund(s) in the appropriate fund type.

The authority's fund(s) would be reported by the unit maintaining the accounting for the authority as a **discretely presented component unit** in their financial report as would single unit authorities. Examples (list is not all inclusive) could include:

208	Park/Recreation Fund	508	Park/Recreation Fund
210	Ambulance Fund	505	Ambulance Fund
227	Sanitary Landfill Fund	535	Housing Commission
244	Economic Development Fund (and the related debt service and capital projects funds)		
247	Tax Increment Finance Authority (and the related debt service and capital projects funds)		
248	Downtown Development Authority (and the related debt service and capital projects funds)		
265	Drug Law Enforcement Fund		

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Financial Reporting--GASB Statement 34

Discretely Presented Component Units--Other discretely presented component units include:

County	
201	County Road Fund
221	District Health Fund
222	District Mental Health Fund
Cities, Villages, Townships	
271	Library Fund (unless unit's governing body operates)

Program Revenue and General Revenue

For financial reporting purposes, GASB Statement 34, Paragraph 47 states that programs are financed from essentially four sources:

- a) Those who purchase, use, or directly benefit from the goods or services of the program (This group may extend beyond the boundaries of the reporting government's taxpayers or citizenry or be a subset of it.)
- b) Parties outside the reporting government's citizenry (This group includes other governments and nongovernmental entities or individuals.)
- c) The reporting government's taxpayers (This is all taxpayers, regardless of whether they benefit from a particular program.)
- d) The governmental institution itself (for example, through investing).

For the purposes of the statement of activities:

- Type a is always a program revenue.
- Type b is a program revenue, if restricted to a specific program or programs. If unrestricted, type b is a general revenue.
- Type c is always a general revenue, even if restricted to a specific program.
- Type d is usually a general revenue.

The Revenue Index and Revenue Descriptions sections of this manual contain additional information.

General Capital Assets and General Long-Term Liabilities

General capital assets are capital assets of the government that are not capital assets reported in proprietary or fiduciary funds. GASB Statement 34 requires that governments report all general capital assets, including infrastructure assets, in the governmental activities column of the government-wide statement of net assets but not in the governmental funds themselves. Generally, depreciation expense should be reported in the government-wide statement of activities.

General long-term debt is debt of the government that is not debt reported in proprietary or fiduciary funds. GASB Statement 34 requires that governments report all general long-term debt in the governmental activities column of the government-wide statement of net assets but not in the governmental funds themselves.

This Uniform Chart of Accounts provides for the accumulation of data necessary to properly report general capital assets and general long-term liabilities by the use of the numbers previously listed as the general fixed asset account group and the general long-term debt account group numbers.

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INDEX OF FUNDS

GOVERNMENTAL FUND CATEGORIES	GOVERNMENTAL FUND CATEGORIES
General Fund Type--101-150	Special Revenue Fund Type
101 General Fund	271 Library Fund
Permanent Fund Type--151-199	289 Auto Theft Prevention Fund
150 Cemetery Perpetual Care Fund	290 Social Welfare Fund
151 Cemetery Trust Fund	292 Child Care Fund
155 Endowment Fund	293 Soldiers' Relief Fund
Special Revenue Fund Type--201-299	294 Veterans' Trust Fund
201 County Road Fund	Debt Service Fund Type--301-399
202 Major Street Fund	301 General Debt Service Fund (Voted Bonds)
203 Local Street Fund	351 General Debt Service Fund (Non-Voted Bonds)
204 Municipal Street Fund	Debt Service Fund Type--851-899
205 Public Safety Fund	Special Assessment Districts
206 Fire Fund	851 Drain Debt Service Fund
207 Police Fund	852 Special Assessment Debt Service Fund
208 Park/Recreation Fund	870 Chapter 20 Drain Debt Service Fund
209 Cemetery Fund	880 Chapter 21 Drain Debt Service Fund
210 Ambulance Fund	891 Lake Level Debt Service Fund
212 Liquor Law Enforcement Fund	Capital Project Fund Type--401-499
215 Friend of the Court Fund	401 Capital Project Fund
219 Street Lighting Fund	Capital Project Fund Type--801-850
221 Health Department/District Health Fund	Special Assessment Districts
222 Mental Health/District Mental Health Fund	801 Drain Fund
226 Garbage and Rubbish Collection Fund	802 Revolving Drain Fund
227 Sanitary Landfill Fund	804 Revolving Drain Maintenance Fund
228 Solid Waste Impact Board Fund	805 Special Assessment Capital Project Fund
229 Lodging Excise Tax Fund	820 Chapter 20 Drain Fund
240 Mosquito Control Fund	830 Chapter 21 Drain Fund
243 Brownfield Redevelopment Authority Fund	841 Lake Level Fund
244 Economic Development Fund	842 Lake Level Revolving Fund
245 Public Improvement Fund	
246 Township Improvement Revolving Fund	
247 Tax Increment Finance Authority	
248 Downtown Development Authority	
249 Building Inspection Fund	
250 Local Development Finance Authority Fund	
257 Budget Stabilization Fund	
258 Disaster Contingency Fund	
261 911 Service Fund	
265 Drug Law Enforcement Fund	
269 Law Library Fund	

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<p style="text-align: center;">PROPRIETARY FUND CATEGORIES</p> <p>Enterprise Fund Type--501-599</p> <p>505 Ambulance Fund 508 Park/Recreation Fund 512 Medical Care Facility Fund 516 100% Tax Collection Fund (Delinquent Tax Revolving Fund) 517 Sanitary Landfill Fund 535 Housing Commission Fund 542 Building Inspection Fund 565 Public Works Operation and Maintenance Fund (PA 185 and 342 for other local units) 569 Building Authority 588 Transportation Fund 590 Sewer Fund 591 Water Fund 592 Water and Sewer Fund 595 Commissary/Concession Fund</p>	<p style="text-align: center;">PROPRIETARY FUND CATEGORIES</p> <p>Internal Service Fund Type--601-699</p> <p>639 Drain Equipment Revolving Fund 640 DPW Equipment Revolving Fund 641 DPW Revolving Fund 643 Local Site Remediation Revolving Fund</p>
<p style="text-align: center;">FIDUCIARY FUND CATEGORIES</p> <p>Agency Fund Type--701-725</p> <p>701 General Agency Fund 703 Current Tax Collection Fund 704 Imprest Payroll Fund 721 Library Penal Fine Fund</p> <p>Pension (and Other Employee Benefit) Trust Fund Type--726-750</p> <p>726 Employees 457 Deferred Compensation Fund 727 401K Deferred Compensation Fund 729 Employees Vacation Pay Fund 730 Employees Sick Pay Fund 731 Retirement System Fund 732 Police and Fire Retirement Fund 736 Public Employee Health Care Fund</p>	<p style="text-align: center;">FIDUCIARY FUND CATEGORIES</p> <p>Investment Trust Fund Type--751-755</p> <p>751 Local Unit Investment Trust Fund</p> <p>Private Purpose Trust Fund Type--756-799</p> <p>756 Urban Renewal Escrow Fund 760 District (Municipal) Court Trust Fund 761 Probate Court Trust Fund 762 Trial Court Trust Fund 763 Patients Trust Fund 764 Inmates Trust Fund</p>

General Capital Assets and General Long-Term Debt--GASB 34 does not refer to the "General Fixed Asset Account Group" or the "General Long-term Debt Account Group" and does not require separately reporting such information. However, the information must continue to be accumulated for reporting in the government-wide financial statements. The following "Account Groups" are provided for the purpose of facilitating record keeping for fixed assets and long-term debt for the government-wide financial statements. These accounts are provided for the purpose of facilitating record keeping relating to the difference between governmental fund modified accrual and government-wide accrual reporting. Their use is not mandatory but is recommended for the purpose stated.

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Governmental Full Accrual--These accounts are provided for the purpose of facilitating record keeping relating to the difference between governmental fund modified accrual and government-wide accrual reporting. Their use is not mandatory but is recommended for the purpose stated. Other means of accumulating the required information, such as spread sheets that become a permanent part of the accounting records, are acceptable.

GENERAL CAPITAL ASSETS 900-925	GENERAL LONG-TERM DEBT 950-975
GENERAL INFRASTRUCTURE ASSETS 926-949	GOVERNMENTAL FULL ACCRUAL 976-999

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INDEX OF ACTIVITIES

000	Unclassified (this is used for all balance sheet accounts, as well as revenue accounts that are defined by GASB Statement 34 as being general in nature. Revenue defined by GASB Statement 34 as a program revenue may use an activity number or may use another method of accumulating the information for the government-wide financial statements.
	GENERAL GOVERNMENT
100-129	Legislative 101--Governing Body (County Board of Commissioners, City Council, Township Board, Village Council)
130-169	Judicial 130--Trial Court 131--Circuit Court 136--District/Municipal Court 141--Friend of the Court 145--Law Library 148--Probate Court
170-190	Chief Executive 171--Mayor, President, Supervisor 172--Administrator, Manager, Superintendent, Controller
191-260	Financial and Tax Administration 191--Accounting Department 212--Budget Department 215--Clerk 223--Internal Audit, External Audit, Board of Auditors 228--Data Processing, Information Technology 233--Purchasing 243--Property Description Department 247--Board of Review 253--Treasurer 257--Assessor/Equalization Department
261-299	Other General Government 261--Cooperative Extension 262--Elections 265--Building and Grounds 266--Attorney/Corporation Counsel 267--Prosecuting Attorney 268--Register of Deeds 269--Civil Service 270--Personnel Department 274--Retirement Board/Department 275--Drain Commissioner 276--Cemetery 277--Abstract Department 278--Surveyor 279--Building Authority 280--Soil Conservation 281--Watershed Council

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	PUBLIC SAFETY
301-439	301--Police/Sheriff 325--Communications/Dispatch 330--Liquor Law Enforcement 331--Marine Law Enforcement 332--Snowmobile Law Enforcement 336--Fire Department 345--Public Safety Department (Police and Fire) 351--Corrections/Jail 371--Building Inspection Department 426--Civil Defense 430--Animal Shelter/Dog Warden
	PUBLIC WORKS
441-599	441--Department of Public Works 444--Sidewalks 445--Drains--Public Benefit 446--Highways, Streets, Bridges (Not Act 51) 448--Street Lighting 449--Road Commission/Street Department (Act 51) 521--Sanitation Department 522--Street Cleaning 526--Sanitary Land Fill 528--Refuse Collection/Disposal 536--Water and/or Sewer Systems
	HEALTH AND WELFARE
601-689	601--Health Department 620--Mosquito Control 631--Substance Abuse 635--Hospital Operation 648--Medical Examiner 649--Mental Health 650--State Institutions 651--Ambulance 662--Child Care--Probate 663--Child Care--Social Services 670--Social Services Department 671--Social Services--Medical Care Facility 672--Agency on Aging 681-684--Veterans Programs 689--Soldiers' and Sailors' Relief
	COMMUNITY AND ECONOMIC DEVELOPMENT
690-749	690--Redevelopment and Housing 700--Public Housing 721--Planning 722--Zoning 728--Economic Development 732--Employment Security 747--Community Action Programs
	RECREATION AND CULTURE
751-849	751--Parks and Recreation Department 790--Library 803--Historical Commission or Program 804--Museum 805--Auditorium--Civic Center

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	OTHER FUNCTIONS --If insurance and employee benefits are recorded here, GASB 34 requires they be allocated to the appropriate function.
851-899	851--Insurance and Bonds 852-860--Various Employee Fringe Benefits 861--Employer's Share of Retirement 862--Employer's Share of Social Security (and Medicare) 863-- Employer's Share of Medicare 870--Unemployment Insurance 871--Workers Compensation Insurance 899--Tax Tribunal Refunds Ordered
	CAPITAL OUTLAY
901-904	
	DEBT SERVICE
906-929	
	TRANSFERS IN AND OTHER SOURCES
931-964	
	TRANSFERS (OUT) AND OTHER USES
966-999	

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INDEX OF BALANCE SHEET ACCOUNTS

	CURRENT ASSETS
001-017	Cash and Investments 001--Cash-Checking 002--Cash-Savings 003--Certificates of Deposit 004--Imprest Cash 017--Investments in Securities
018-100	Receivables 018-027--Taxes Receivable and Related Estimated Uncollectible Taxes 028-043--Utility Bills Receivable, Various Accounts Receivable and Related Estimated Uncollectible Accounts 044--Travel Advances Receivable 045-050--Special Assessments Receivable (current, delinquent and deferred) 056--Interest Receivable 071--Due From Cities 072--Due From Counties 073--Due From Libraries 074--Due From Road Commissions 075--Due From Schools 076--Due From Townships 077--Due From Villages 078--Due From State 079--Due From Federal Government 081--Other Units of Government 083--Due From Employees 084--Due From Other Funds 087--Court Orders Receivable
101-110	Inventory 109--Inventory--Road Materials 110--Inventory--Equipment Material and Parts

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	NON CURRENT ASSETS
111-122	Long-Term Investments 111-120--Long-Term Investments 121--Unamortized Premium on Investments 122--Unamortized Discount on Investments
130-179	Capital Assets 130--Land 132--Land Improvements 133--Accumulated Depreciation--Land Improvements 134--Depletable Assets 135--Accumulated Depletion--Depletable Assets 136--Buildings, Additions and Improvements 137--Accumulated Depreciation--Buildings, Additions and Improvements 138-145--Equipment and Accumulated Depreciation 146--Office Equipment and Furniture 147--Accumulated Depreciation--Office Equipment and Furniture 148--Vehicles 149--Accumulated Depreciation--Vehicles 152--Water System 153--Accumulated Depreciation--Water System 154--Sewer System 155--Accumulated Depreciation--Sewer System 158--Construction in Progress 159-179--Other Capital Assets as Needed

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	CURRENT LIABILITIES
200-299	202--Accounts Payable 205--Judgments Payable 207--Notes Payable 210--Contracts Payable 211--Contracts Payable--Retained Percentage 213--Land Contracts Payable--Current 214--Due to Other Funds 215--Due to Primary Government/Component Unit 221--Due to Cities 222--Due to Counties 223--Due to Libraries 224--Due to Road Commissions 225--Due to Schools 226--Due to Townships 227--Due to Villages 228--Due to State of Michigan 229--Due to Federal Government 230--Due to Other Units of Government 231--Payroll Deductions Payable 232--Due to Employees 233--Due to Former Employees 234--Due to Intermediate Schools 235--Due to Community College 236--Due to Special Education 250--Bonds Payable--Current 251--Accrued Interest Payable 255--Customer Deposits and Interest Payable 257--Accrued Wages Payable 258--Accrued Taxes Payable 260--Accrued Vacation Leave Payable 261--Accrued Sick Leave Payable 265--Bonds Payable (cash bonds, appearance bonds) 266--Court Orders Payable 267--Due to Court Wards 268--Escheatable Money 269--Garnishments Payable 270--Patients' and Inmates' Money Payable 271--Restitutions Payable 273--Undistributed Receipts 274--Undistributed Tax Collections 275--Due to Taxpayers (tax overpayments and duplicate payments) 283--Performance Deposits Payable 289--Unamortized Premium on Bonds Sold 290--Unearned Lease Income
	LONG-TERM LIABILITIES
300-344	300--Bonds Payable 307--Notes Payable 310--Contracts Payable 314--Advances From Other Funds 339--Deferred Revenue 343--Accrued Vacation and Sick Leave Payable 344--Deferred Compensation Payable

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	FUND EQUITY
	Reserved Fund Balance
365-389	368--Reserve for Supplies Inventory 369--Reserve for Advances to Other Funds
	Fund Balance and Net Assets
390-399	390--Fund Balance 393--Designated Fund Balance 395--Unrestricted Net Assets 396--Restricted Net Assets 399--Investment in Capital Assets

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INDEX OF REVENUE

Revenue accounts include MANDATORY accounts and OPTIONAL accounts. All units must use accounts listed as mandatory, if the unit receives such revenue. The MANDATORY accounts are the revenue sources required for financial reporting. Optional account numbers are provided within the MANDATORY revenue source categories to provide greater detail of the revenue for use by units desiring to further classify their revenues.

The mandatory revenue accounts are listed below:

<u>Number</u>	<u>Revenue Source</u>
401	Taxes
450	Licenses and Permits
501	Federal Grants
539	State Grants
580	Contribution From Local Units
600	Charges for Services
655	Fines and Forfeits
664	Interest and Rents
671	Other Revenue

These are considered revenues by source for budgeting purposes. These accounts are the revenue categories that must be reported in the local unit financial reports.

Optional possibilities are indicated in the Uniform Chart of Accounts and offers the local unit more detail. If the reporting of revenue is expanded to optional accounts, the optional account numbers as listed must be used.

For financial reporting purposes, GASB Statement 34, Paragraph 47, states that programs are financed from essentially four sources:

- a) Those who purchase, use, or directly benefit from the goods or services of the program (This group may extend beyond the boundaries of the reporting government's taxpayers or citizenry or be a subset of it.)
- b) Parties outside the reporting government's citizenry (This group includes other governments and non-governmental entities or individuals.)
- c) The reporting government's taxpayers (This is all taxpayers, regardless of whether they benefit from a particular program.)
- d) The governmental institution itself (for example, through investing).

For the purposes of the statement of activities:

- Type a is always a program revenue.
- Type b is a program revenue, if restricted to a specific program or programs. If unrestricted, type b is a general revenue.
- Type c is always a general revenue, even if restricted to a specific program.
- Type d is usually a general revenue.

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INDEX OF REVENUE

MANDATORY	OPTIONAL
------------------	-----------------

GENERAL REVENUE

401--Taxes	402--Current Real Property Taxes 410--Current Personal Property Taxes 411--Delinquent Real Property Taxes 420--Delinquent Personal Property Taxes 435--Transient Guest Lodging Tax (Act 232 PA 1971 and Act 263 PA 1974) 436--City Utility Users Tax (Act 198 PA 1970) 437--Industrial Facility Tax (Act 198 PA 1974) 438--Income Tax 445--Penalties and Interest on Taxes 447--Property Tax Administration Fee (Act 503 PA 1982)
------------	--

PROGRAM REVENUE

450--Licenses and Permits	451-475--Business Licenses and Permits 476-500--Non-Business Licenses and Permits
---------------------------	--

PROGRAM REVENUE--Program specific grants and contributions (operating and capital)

GENERAL REVENUE--Multi-purpose grants that do not provide for specific identification of the programs and amounts

501--Federal Grants	
539--State Grants	574--State Revenue Sharing

PROGRAM REVENUE

580--Contributions From Local Units	
600--Charges for Services	606-606--Court Related Charges 607-625--Fees 626-641--Services Rendered 642-650--Sales 651-654--Use and Admission Fees

PROGRAM REVENUE

655--Fines and Forfeitures	
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GENERAL REVENUE--Interest is usually a general revenue

PROGRAM REVENUE--Rent is usually a program revenue

664--Interest and Rentals	664-666--Interest and Dividends 667-670--Rent
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**MICHIGAN DEPARTMENT OF TREASURY
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INDEX OF REVENUE

MANDATORY	OPTIONAL
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GENERAL REVENUE (usually)

GENERAL REVENUE--Operating special assessments (such as police and fire levies)

PROGRAM REVENUE--Operating special assessments (such as street lighting and rubbish collection)

SPECIAL ITEMS--Sale of assets and gain on sale of assets

671--Other Revenue	672--Special Assessments 673--Sale of Fixed Assets 674-675--Contributions and Donations 676-686--Reimbursements 687-692--Refunds 693--Gain on Sale of Depreciable Fixed Assets 694--Cash Over and Short
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SEPARATE REPORTING

695--Other Financing Sources	696--Bond or Insurance Recoveries 698--Bond/Note Issuance @ Face Value 699--Transfers In
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NOTE: All REVENUE defined by GASB Statement 34 as a program revenue may use an activity number or may use another method of accumulating the information for the government-wide financial statements.

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EXPENDITURE/EXPENSE INDEX

Expenditure/Expense accounts include MANDATORY accounts and OPTIONAL accounts. All units must use accounts listed as mandatory. Optional account numbers are provided within the MANDATORY expenditure/expense categories to provide greater detail of costs for use by units desiring to further classify their expenditures/expenses.

The mandatory expenditure accounts are listed below:

<u>Number</u>	<u>Expenditure/Expense</u>
701	Personal Services
726	Supplies
800	Other Services and Charges
970	Capital Outlay
990	Debt Service
999	Transfers (Out)

These are considered line items for budgeting and accounting purposes. Line items may be used for accounting purposes and to assist in the development of the budget, however, the Department of Treasury does NOT recommend adoption of the final budget at the line item level.

Optional possibilities are indicated in the Uniform Chart of Accounts and offers the local unit more detail. If the reporting of expenditures/expenses is expanded to optional accounts, the optional account numbers as listed must be used.

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EXPENDITURE/EXPENSE INDEX

MANDATORY	OPTIONAL
701--Personal Services	Use numbers 702-725 for more detail as desired. Examples include (not all inclusive): Salaries and Wages of elected officials, appointed officials, deputies, supervisory employees, permanent employees, temporary employees, overtime Per Diem Fringe Benefits Employer's Social Security Hospitalization Insurance Employee Life Insurance Retirement Contribution Unemployment Compensation Sick and Vacation Pay Etc.
726--Supplies	Use numbers 727-799 for more detail as desired. These account numbers may be assigned in groups such as: Office Supplies Operating Supplies Medical Supplies Maintenance Supplies Repair Supplies Etc.
800--Other Services and Charges	Use numbers 801-969 for more detail as desired. These account numbers may be assigned in groups such as: 801-831--Professional and Contractual Services 832--State Institutions 833--Veterans Burial 834--Hospitalization 835--Health Services 836-849--Other Welfare Services 850-859--Communications (telephone, cell phone, radios, etc.) 860-873--Transportation 874-879--Retirement Benefits (to retirees) 880-899--Community Promotion 900-919--Printing and Publishing 920-929--Utilities 930-939--Repairs 940-954--Rentals 955-963--Miscellaneous 964--Refunds and Rebates 965--Open 966--State Trunkline Overhead 967--Project Costs (not capital outlay) 968--Depreciation and Depletion 969--Open

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EXPENDITURE/EXPENSE INDEX

MANDATORY	OPTIONAL
970--Capital Outlay	Use numbers 971-989 for more detail as desired. Capital outlay expenditures result in the acquisition of or addition to capital assets. The amounts in these accounts must agree with the capitalization policy of the local unit and will equal the additions to general capital assets records (formerly the General Fixed Assets Account Group) and the infrastructure asset records.
990--Debt Service	991-994--Principal 995-998--Interest
999--Transfers (Out)	

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FUND DESCRIPTIONS

GENERAL FUND TYPE

The General Fund is used to account for all financial resources of the local unit of government except those required to be accounted for in another fund (GASB Codification Section 1300.104a [1]). The General Fund is established at the inception of the local unit of government and continues throughout its existence.

GASB Codification Section S40.114 states: "The transactions of a service type special assessment should be reported in the fund type that best reflects the nature of the transactions, usually the general fund, a special revenue fund, or an enterprise fund . . ."

A legally created service type special assessment district, including a district that is the entire unit, is a separate fiscal and accounting entity. Inclusion of the transactions of a service type special assessment district in the General Fund of a local unit in Michigan is prohibited.

Several special revenue funds have been established to account for service type special assessment districts and are described in this Chart of Accounts. When one type of special assessment includes a number of districts, each district must be accounted for separately. This may be accomplished through the use of a separate fund for each district or the use of one fund with subsidiary accounts for each district.

Service type special assessments which are directly related to an enterprise fund may be accounted for in the related enterprise fund. When an enterprise fund includes multiple special assessment districts, subsidiary records of each special assessment district must be maintained.

The same requirements relating to special assessments apply when a tax is levied for a specific purpose. Refer to Special Revenue Funds for the various funds necessary.

101--GENERAL FUND

The General Fund's primary revenue sources are the general tax levy (not to include special tax levies or assessments), local income taxes, certain state and federal aid, and fees and charges of the general fund departments. Most of the current activities of the local unit of government are accounted for through the General Fund that covers a wider range of activities than other funds. In some statutes it is referred to as the "contingency" fund. Its use is mandatory.

The cash and investments of the General Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The General Fund must operate only with an adopted budget by the governing body of the local unit as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the governing body of the local unit of government pursuant to statutory requirements as follows. Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#); Counties--[MCL 46.11\(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

**MICHIGAN DEPARTMENT OF TREASURY
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FUND DESCRIPTIONS

PERMANENT FUND TYPE

Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs--that is, for the benefit of the government or its citizenry. (GASB Statement 34, Paragraph 65)

150--CEMETERY PERPETUAL CARE FUND

This fund is used to account for money held by the local unit for the perpetual care of cemetery lots. This fund has both an expendable and non-expendable fund balance. The non-expendable fund balance contains the amounts placed with the local unit to be invested. The interest earned on the investments would be closed to the expendable fund balance and may only be used for the perpetual care of the cemetery lots.

Statutory authorization for this fund is contained in Act 215 of 1937, ([MCL 128.1 - 128.3](#)); Act 46 of 1931, ([MCL 128.11 - 128.16](#)), Act 113 of 1915, ([MCL 128.61 - 128.62](#)); Act 95 of 1909, ([MCL 128.71 - 128.74](#)); and Act 81 of 1903, ([MCL 128.81 - 128.88](#)).

The cash and investments of the Cemetery Perpetual Care Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The fund may be included in a pooled cash and investment.

The cash and investments of the following two funds may be subject to the authorization contained in Act 157 of 1976, ([MCL 451.1201 - 451.1210](#)). This would only be the case if the fund:

- ☐ was created for the purpose that is considered a "charitable . . . or other eleemosynary purpose . . .";
- ☐ meets the definition of "endowment fund" in section 2(a) of Act 157 PA 1976 ([MCL 451.1202\[a\]](#)); and
- ☐ is evidenced by a written gift instrument that meets the definition in section 2(b) of Act 157 PA 1976 ([MCL 451.1202\[b\]](#)).

151--CEMETERY TRUST FUND

This fund is used to account for money held by the local unit **in trust** for the perpetual care of cemetery lots. This fund has both an expendable and non-expendable fund balance. The non-expendable fund balance contains the amounts placed with the local unit **in trust** to be invested. The income earned on the investments would be closed to the expendable fund balance and may only be used for the perpetual care of the cemetery lots.

Statutory authorization for this fund is contained in Act 215 of 1937, ([MCL 128.1 - 128.3](#)); Act 46 of 1931, ([MCL 128.11 - 128.16](#)), Act 113 of 1915, ([MCL 128.61 - 128.62](#)); Act 95 of 1909, ([MCL 128.71 - 128.74](#)); and Act 81 of 1903, ([MCL 128.81 - 128.88](#)).

155--ENDOWMENT FUND

This fund is used to account for money held by the local unit **in trust** for the purpose stated in the gift instrument. This fund has both an expendable and non-expendable fund balance. The non-expendable fund balance contains the amounts placed with the local unit **in trust** to be invested. The income earned on the investments would be closed to the expendable fund balance and may only be used for "charitable . . . or other eleemosynary purpose . . ." stated in the gift instrument.

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes (GASB Codification Section 1300.104a [2]).

GASB Codification Section S40.114 states: "The transactions of a service type special assessment should be reported in the fund type that best reflects the nature of the transactions, usually the general fund, a special revenue fund, or an enterprise fund . . ."

A legally created service type special assessment district, including a district that is the entire unit, is a separate fiscal and accounting entity. Inclusion of the transactions of a service type special assessment district in the general fund of a local unit in Michigan is prohibited.

Several special revenue funds have been established to account for service type special assessment districts and are described in this Chart of Accounts. When one type of special assessment includes a number of districts, each district must be accounted for separately. This may be accomplished through the use of a separate fund for each district or the use of one fund with subsidiary accounts for each district.

The same requirements relating to special assessments apply when a tax is levied for a specific purpose. Refer to Special Revenue Funds for the various funds necessary.

201--COUNTY ROAD FUND

The County Road Fund is used in each county to account for the operation of the county road commission. The fund is required by Act 51 PA 1951, as amended, ([MCL 247.662](#)).

The County Road Fund is used to account for the receipt and expenditure of State motor fuel taxes which are earmarked by law (Act 51 PA 1951, as amended) for street and highway purposes, Federal aid for highway purposes, taxes and special assessments for road purposes and general fund appropriations as well as State Trunkline maintenance contracts. The specific accounting procedures are prescribed by the Department of Treasury in the publication "Uniform Accounting Procedures for County Road Commissions."

The cash and investments of the County Road Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may NOT be included in a pooled cash and investment. Separate accounts are required by Act 51 PA 1951, as amended, ([MCL 247.662 \[12\]](#)).

The County Road Fund must operate only with a budget adopted by the county road commissioners as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the county road commissioners pursuant to Act 51 PA 1951, as amended, ([MCL 247.662 \[12\]](#)).

MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT

FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

202--MAJOR STREET FUND

The Major Street Fund is used in each city or village to account for the maintenance and construction of a city or village major street system. The fund is required by Act 51 PA 1951, as amended, ([MCL 247.664\[2\]](#)).

The Major Street Fund is used to account for the receipt and expenditure of State motor fuel taxes which are earmarked by law (Act 51 PA 1951, as amended) for major street and highway purposes, Federal aid for major street purposes, and general fund appropriations as well as State Trunkline maintenance contracts. Taxes and special assessments for major street purposes may be accounted for in this fund or in fund 204 Municipal Street Fund.

The cash and investments of the Major Street Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may NOT be included in a pooled cash and investment. Separate accounts are required by Act 51 PA 1951, as amended, ([MCL 247.664\[2\]](#)) although the combining of the Major and Local Street Funds into one account is permitted.

The Major Street Fund must operate only with a budget adopted by the city or village council as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council pursuant to Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#).

203--LOCAL STREET FUND

The Local Street Fund is used in each city or village to account for the maintenance and construction of a city or village local street system. The fund is required by Act 51 PA 1951, as amended, ([MCL 247.664\[2\]](#)).

The Local Street Fund is used to account for the receipt and expenditure of State motor fuel taxes which are earmarked by law (Act 51 PA 1951, as amended) for local street and highway purposes, Federal aid for local street purposes, and general fund appropriations. Taxes and special assessments for local street purposes may be accounted for in this fund or in fund 204 Municipal Street Fund.

The cash and investments of the Local Street Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may NOT be included in a pooled cash and investment. Separate accounts are required by Act 51 PA 1951, as amended, ([MCL 247.664\[2\]](#)), although the combining of the Major and Local Street Funds into one account is permitted.

The Local Street Fund must operate only with a budget adopted by the city or village council as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

204--MUNICIPAL STREET FUND

The Municipal Street Fund is used in a city or village to account for the street operations of a city or village or township not provided for by Act 51 PA 1951, as amended.

The Michigan Department of Treasury requires this fund in those units that levy a special voted tax for street improvements.

If the street improvements are funded with general fund revenue, use activity number 446 in the general fund.

The cash and investments of the Municipal Street Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Municipal Street Fund must operate only with a budget adopted by the city or village council as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council pursuant to Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#).

205--PUBLIC SAFETY FUND

The Public Safety Fund is used in cities, villages and townships to account for a tax levy or special assessment levy for the purpose of providing police and fire protection authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units which levy a special voted tax or special assessment for police and fire protection.

If police and fire protection is funded with general fund revenue, use activity number 345 in the general fund.

The cash and investments of the Public Safety Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Public Safety Fund must operate only with a budget adopted by the city or village council or township board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council or township board pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

206--FIRE FUND

The Fire Fund is used in cities, villages and townships to account for a tax levy or special assessment levy for the purpose of providing fire protection authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units which levy a special voted tax or special assessment for fire protection.

If fire protection is funded with general fund revenue, use activity number 336 in the general fund.

The cash and investments of the Fire Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Fire Fund must operate only with a budget adopted by the city or village council or township board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council or township board pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

207--POLICE FUND

The Police Fund is used in cities, villages and townships to account for a tax levy or special assessment levy for the purpose of providing police protection authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units which levy a special voted tax or special assessment for police and police protection.

If police protection is funded with general fund revenue, use activity number 301 in the general fund.

The cash and investments of the Police Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Police Fund must operate only with a budget adopted by the city or village council or township board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council or township board pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

**MICHIGAN DEPARTMENT OF TREASURY
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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

208--PARK/RECREATION FUND

The Park/Recreation Fund is used to account for funds raised for operating and maintaining a park or recreation program. In counties, the fund is used to account for the operation of parks under the authority of a park board made up of the road commissioners or a ten member board created pursuant to Act 261 PA 1965 ([MCL 46.351 et al.](#)) or a tax levy for the purpose of providing park or recreation activities authorized by a vote of the electors of the county. Other statutory authority for COUNTIES is [MCL 123.61](#).

In cities, villages and townships, the Park/Recreation Fund is used to account for funds raised by a tax levy for the purpose of providing park or recreation activities authorized by a vote of the electors of the local unit of government. Statutory authority is: CITIES & VILLAGES Constitution Art. 7 Sec. 23 and [MCL 41.428](#); TOWNSHIPS--[MCL 41.421](#); and CITY, VILLAGE, COUNTY OR TOWNSHIP--[MCL 123.51](#).

The Michigan Department of Treasury requires this fund in those units that levy a special voted tax for park/recreation activities and in counties that have a separate park board.

If the park is intended to be self-sustaining through user charges, use enterprise fund number 508. If park/recreation service is funded with general fund revenue, use activity number 751 in the general fund.

The cash and investments of the Park/Recreation Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Park/Recreation Fund must operate only with a budget adopted by the city or village council or county or township board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council or county or township board pursuant to: Counties--[MCL 46.11\(q\)](#), County park board--[MCL 46.351 et al.](#), Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

**MICHIGAN DEPARTMENT OF TREASURY
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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

209--CEMETERY FUND

The Cemetery Fund is used in cities, villages and townships to account for a tax levy for the purpose of operating a cemetery authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units that levy a special voted tax for cemetery operations.

If cemetery operations are funded with general fund revenue, use activity number 276 in the general fund.

The Cemetery Fund (for operations) must NOT be confused with fund 150 Cemetery Trust Fund that must be used for cemetery perpetual care funds.

The cash and investments of the Cemetery Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Cemetery Fund must operate only with a budget adopted by the city or village council or township board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council or township board pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

210--AMBULANCE FUND

The Ambulance/EMS Fund is used in counties, cities, villages and townships to account for a tax levy for the purpose of providing ambulance services authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units that levy a special voted tax for ambulance operations.

If the Ambulance Fund is intended to be self-sustaining through user charges, use enterprise fund number 505. If ambulance service is funded with general fund revenue, use activity number 651 in the general fund.

The cash and investments of the Ambulance Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Ambulance Fund must operate only with a budget adopted by the city or village council or township board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council or the county or township board pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#); Counties--[46.11\(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

212--LIQUOR LAW ENFORCEMENT FUND

The Liquor Law Enforcement Fund is used in cities, villages and townships which do NOT have a full time police or enforcement department to account for the distribution of State liquor law enforcement money to the local unit of government for enforcing the liquor control act.

This fund is required by the Michigan Department of Treasury in those units which do NOT have a full time police department. A separate Liquor Law Enforcement Fund should NOT be established when the local unit has a full time police or enforcement department.

The cash and investments of the Liquor Law Enforcement Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Liquor Law Enforcement Fund must operate only with a budget adopted by the city or village council or township board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council or the county or township board pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

215--FRIEND OF THE COURT FUND

The Friend of the Court Fund is used by counties to account for friend of the court activities required by Acts 294, 295, 296, 297 and 298 PA 1982, as amended.

The cash and investments of the Friend of the Court Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Friend of the Court Fund must operate only with an adopted budget by the governing body of the county as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the governing body of the county pursuant to: Counties--[MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

**MICHIGAN DEPARTMENT OF TREASURY
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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

219--STREET LIGHTING FUND

The Street Lighting Fund is used in cities, villages and townships to account for a tax levy or special assessment levy for the purpose of providing street lighting authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units which levy a special voted tax or special assessment for street lighting.

If street lighting service is funded with general fund revenue, use activity number 448 in the general fund.

The cash and investments of the Street Lighting Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Street Lighting Fund must operate only with an adopted budget by the governing body of the local unit as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the governing body of the local unit of government pursuant to statutory requirements as follows: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

221--HEALTH DEPARTMENT/DISTRICT HEALTH FUND

The Health Department/District Health Fund is used in counties and may be used in cities to account for the operations of a health department or district health department. The fund's primary revenue is transfers in from the general fund, state and federal grants, appropriations from other participating counties, charges for services, gifts, grants, bequests or other contributions restricted for health functions by the donor. The fund is required by the public health code ([MCL 333.2413](#)).

The specific accounting procedures are prescribed by the Department of Treasury in the publication "Uniform Accounting Procedures Manual for County/District Health Departments."

The cash and investments of the Health Department/District Health Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Health Department/District Health Fund must operate only with an adopted budget by the governing body of the city or county as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the governing body of the local unit of government (single unit health department) pursuant to statutory requirements as follows: Cities--[MCL 87.7](#); Counties--[MCL 46.11 \(g\)](#), [46.71](#), [46.53](#), and [46.63](#) or the district board of health [MCL 333.2417](#).

**MICHIGAN DEPARTMENT OF TREASURY
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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

222--MENTAL HEALTH FUND/DISTRICT MENTAL HEALTH FUND

The Mental Health Fund/District Mental Health Fund is used in counties and may be used in cities to account for the operations of a mental health department or district mental health department. The fund's primary revenue is transfers in from the general fund, state and federal grants, appropriations from other participating counties, charges for services, gifts, grants, bequests or other contributions restricted for mental health functions by the donor. The fund is permitted by the mental health code ([MCL 330.1201 to 330.1246](#)) and is required by the Department of Treasury.

The specific accounting procedures are prescribed by the Department of Treasury in the publication "Uniform Accounting Procedures Manual for County/District Mental Health Departments."

The cash and investments of the Mental Health Fund/District Mental Health Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Mental Health Fund/District Mental Health Fund must operate only with an adopted budget by the governing body of the city or county (or authority board) as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)). The board of a community mental health services program must annually approve the community mental health services program's operating budget for the year ([MCL 330.1226](#)) after submission to and approval by the participating county boards.

All claims (expenditures) must be approved by the governing body of the local unit of government (single unit mental health department) pursuant to statutory requirements as follows: Cities--[MCL 87.7](#); Counties--[MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#); or the district mental health board [MCL 330.1204](#).

226--RUBBISH COLLECTION FUND

The Rubbish Collection Fund is used in cities, villages and townships to account for a tax levy or special assessment levy for the purpose of providing garbage and rubbish collection authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units which levy a special voted tax or special assessment for garbage and rubbish collection.

If rubbish collection services are intended to be self-sustaining through user charges, use enterprise fund number 596. If rubbish collection service is funded with general fund revenue, use activity number 528 in the general fund.

The cash and investments of the Rubbish Collection Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Rubbish Collection Fund must operate only with an adopted budget by the governing body of the local unit as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the governing body of the local unit of government pursuant to statutory requirements as follows: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

227--SANITARY LANDFILL FUND

The Sanitary Landfill Fund is used in counties, cities, villages and townships to account for a tax levy for the purpose of operating a sanitary landfill authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units which levy a special voted tax for a sanitary landfill.

If the sanitary landfill is intended to be self-sustaining through user charges, use enterprise fund number 517. If the sanitary landfill is funded with general fund revenue, use activity number 526 in the general fund.

The cash and investments of the Sanitary Landfill Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Sanitary Landfill Fund must operate only with a budget adopted by the city or village council or county or township board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council or township board pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

228--SOLID WASTE IMPACT BOARD FUND

The Solid Waste Impact Board Fund is used in counties, cities, villages and townships. The local unit may establish a fund to receive revenue collected (solid waste impact fees) pursuant to [MCL 324.11532\(6\)](#). The fund shall be administered by a board of trustees appointed pursuant to the requirements of the Act.

The Michigan Department of Treasury requires this fund in those units that establish the board. Money in the trust fund may be expended, pursuant to a majority vote of the board of trustees, for any purpose that promotes the public health, safety, or welfare of the citizens of the municipality.

If the Solid Waste Impact Board Fund is not established, the impact fee must go to the general fund. The impact fee revenue must be used for any purpose that promotes the public health, safety, or welfare of the citizens of the municipality.

The cash and investments of the Solid Waste Impact Board Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Solid Waste Impact Board Fund must operate only with a budget adopted by the city or village council or county or township board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved pursuant to a majority vote of the fund's board of trustees ([MCL 324.11532\(8\)](#)).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

229--LODGING EXCISE TAX FUND

The Lodging Excise Tax Fund is used in counties to account for funds collected under the provisions of Act 263 PA 1974, ([MCL 141.861, et al.](#)) and is required by [MCL Section 141.867](#).

Money for the operation of this fund is provided by the excise tax on transient room rentals and must be used for the administration of the ordinance, promoting tourism and to acquire, construct, improve, enlarge or maintain convention and entertainment facilities.

The cash and investments of the Lodging Excise Tax Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Lodging Excise Tax Fund must operate only with a budget adopted by the county board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the county board pursuant to: [MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

240--MOSQUITO CONTROL FUND

The Mosquito Control Fund is used in counties, cities, villages and townships to account for a tax levy or special assessment levy for the purpose of mosquito control authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units which levy a special voted tax or special assessment for mosquito control.

If mosquito control is funded with general fund revenue, use activity number 620 in the general fund.

The cash and investments of the Mosquito Control Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Mosquito Control Fund must operate only with a budget adopted by the city or village council or county or township board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the city or village council or township board pursuant to: Counties--[MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#); Cities--[MCL 87.7](#) and 88.20; Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

243--BROWNFIELD REDEVELOPMENT AUTHORITY FUND

The Brownfield Redevelopment Authority Fund is used in counties, cities, villages and townships. The local unit may establish an authority under the Brownfield Redevelopment Financing Act ([MCL 125.2651 et al.](#)) to administer the activities authorized under the Act. The authority shall be administered by a board appointed pursuant to the requirements of the Act ([MCL 125.2655](#)).

This fund is used to account for the administrative costs of the authority. Brownfield Redevelopment Authority debt service and capital project activities should be accounted for in fund numbers 301 and 401. Further, the Act requires a Local Site Remediation Revolving Fund when the authority receives funds directly from tax increment revenues levied for school operating purposes. See fund number 643.

The Michigan Department of Treasury requires this fund in those units that establish the authority. Money in the fund may be expended for the purpose of the Act.

The cash and investments of the Brownfield Redevelopment Authority Fund may be at the authority's discretion ([MCL 125.2657\[1\]\[k\]](#)). This authorization would be subject to the prohibition of investing in stock of any company in Article IX, Section 19 of the 1963 Michigan Constitution. The Department of Treasury recommends that the cash and investments be in compliance with the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). If the local unit's treasurer is appointed treasurer, Act 20 PA 1943 must be complied with.

The Brownfield Redevelopment Authority Fund must operate only with a budget adopted by the authority board as required by Act 381 PA 1996 ([MCL 125.2668](#)) and Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the authority's treasurer and director (if appointed) ([MCL 125.2656\[2\]](#)).

244--ECONOMIC DEVELOPMENT CORPORATION FUND

The Economic Development Corporation Fund is used in counties, cities, villages and townships. The local unit may establish an authority under the Economic Development Corporation Act ([MCL 125.1601 et al.](#)) to administer the activities authorized under the Act. The corporation shall be administered by a board of directors appointed pursuant to the requirements of the Act ([MCL 125.1604](#)).

This fund is used to account for the administrative costs of the corporation. Economic Development Corporation debt service and capital project activities should be accounted for in fund numbers 301 and 401.

The Michigan Department of Treasury requires this fund in those units that establish the authority. Money in the fund may be expended for the purpose of the Act.

The cash and investments of the Economic Development Corporation Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)).

The Economic Development Corporation Fund must operate only with a budget adopted by the corporation board as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

245--PUBLIC IMPROVEMENT FUND

The Public Improvement Fund is used in any local unit of government to account for *non-tax* revenue set aside for statutory public improvements. The fund is authorized by Act 136 PA 1956 ([MCL 141.261](#)) and is established by resolution of the governing body.

Money that may be placed in this fund is limited by statute to *non-tax* revenue. Once money is placed in this fund, it becomes restricted and cannot be expended or transferred for purposes other than the public improvements specified by statute.

The cash and investments of the Public Improvement Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Public Improvement Fund must operate only with an adopted budget by the governing body of the local unit as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the governing body of the local unit of government pursuant to statutory requirements as follows: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#), Counties--[MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

246--TOWNSHIP IMPROVEMENT REVOLVING FUND

The Township Improvement Revolving Fund is used in townships to account for money advanced from the General Fund in accordance with statutory provisions. The fund is authorized and named in MCL 41.735b and is established by resolution of the township board.

The amount advanced is limited to 2 mills of state equalized valuation per year. The fund's total balance may not exceed 5 mills.

The cash and investments of the Township Improvement Revolving Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Township Improvement Revolving Fund must operate only with an adopted budget by the governing body of the township as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the governing body of the township pursuant to statutory requirements [MCL 41.75](#).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

247--TAX INCREMENT FINANCE AUTHORITY FUND

The Tax Increment Finance Authority Fund is used in counties, cities, villages and townships. The local unit may establish an authority under the Tax Increment Finance Authority Act ([MCL 125.1801 et al.](#)) to administer the activities authorized under the Act. The corporation shall be administered by a board of directors appointed pursuant to the requirements of the Act ([MCL 125.1604](#)).

This fund is used to account for the administrative costs of the authority. Tax Increment Finance Authority debt service and capital project activities should be accounted for in fund numbers 301 and 401.

The Michigan Department of Treasury requires this fund in those units that establish the authority. Money in the fund may be expended for the purpose of the Act

The cash and investments of the Tax Increment Finance Authority are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)).

The Tax Increment Finance Authority must operate only with a budget adopted by the authority board as required by Act 450 PA 1980 ([MCL 125.1825](#)) and Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)). The Tax Increment Finance Authority budget must be approved by the local unit governing body before being adopted by the Tax Increment Finance Authority Board.

248--DOWNTOWN DEVELOPMENT AUTHORITY FUND

The Downtown Development Authority Fund is used in counties, cities, villages and townships. The local unit may establish an authority under the Downtown Development Authority Act ([MCL 125.1651 et al.](#)) to administer the activities authorized under the Act. The corporation shall be administered by a board of directors appointed pursuant to the requirements of the Act ([MCL 125.1604](#)).

This fund is used to account for the administrative costs of the authority. Downtown Development Authority debt service and capital project activities should be accounted for in fund numbers 301 and 401.

The Michigan Department of Treasury requires this fund in those units that establish the authority. Money in the fund may be expended for the purpose of the Act

The cash and investments of the Downtown Development Authority are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)).

The Downtown Development Authority must operate only with a budget adopted by the authority board as required by Act 197 PA 1975 ([MCL 125.1678](#)) and Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)). The Downtown Development Authority budget must be approved by the local unit governing body before being adopted by the Downtown Development Authority Board.

All claims (expenditures) must be approved by the authority's treasurer and director ([MCL 125.1655\[2\]](#)).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

249--BUILDING DEPARTMENT FUND

The Building Department Fund is used in each village, township, city or county to account for revenues earmarked for building construction code enforcement activities. The fund is required by Section 22(1) of Act 230 PA 1972, ([MCL 125.1522\[1\] et al.](#)).

The Building Department Fund is used to account for the receipts and expenditures related to the cost of operating the enforcing agency under the provisions of the State Construction Code Act. Typically, the enforcing agency is the building department or planning department issuing building permits; examining plans and specifications; inspecting construction before issuing building permits; and issuing certificates of use and occupancy. The use of fees generated under this act can only be used for the operation of the enforcing agency, construction board of appeals, or both and shall not be used for any other purpose.

If the Building Department Fund is intended to be self-sustaining through user charges, use enterprise fund number 542.

If the Building Department is not intended to be self-sustaining through user charges, this special revenue fund may be used or activity number 371 in the general fund may be used. An activity in the general fund requires specific note disclosures that demonstrate that the activity is not self-sustaining.

The cash and investments of the Building Department Fund are subject to the requirements of PA 20 of 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Building Department Fund must operate only with a budget adopted by the county board of commissioners, township board, city or village council as required by PA 2 of 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the legislative board or council pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#); Counties--[MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

250--LOCAL DEVELOPMENT FINANCE AUTHORITY FUND

The Local Development Finance Authority Fund is used in cities, villages and urban townships. The local unit may establish an authority under the Local Development Finance Authority Act ([MCL 125.2151 et al.](#)) to administer the activities authorized under the Act. The corporation shall be administered by a board of directors appointed pursuant to the requirements of the Act ([MCL 125.1604](#)).

This fund is used to account for the administrative costs of the authority. Local Development Finance Authority debt service and capital project activities should be accounted for in fund numbers 301 and 401.

The Michigan Department of Treasury requires this fund in those units that establish the authority. Money in the fund may be expended for the purpose of the Act

The cash and investments of the Local Development Finance Authority are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)).

The Local Development Finance Authority must operate only with a budget adopted by the authority board as required by Act 281 PA 1986 ([MCL 125.2151](#)) and Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)). The Local Development Finance Authority budget must be approved by the local unit governing body before being adopted by the Local Development Finance Authority Board.

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

256--REGISTER OF DEEDS AUTOMATION FUND

The Register of Deeds' Automation Fund is used to account for funds set aside under provisions of Public Act 698 of 2002 (MCL 600.2568). The fund was created for upgrading technology in the Register of Deeds' Office under the Revised Judicature Act of 1961.

This fund is classified as a special revenue fund type because of the limited uses of the fund assets as provided by Public Act 698 of 2002. Upgrading technology is defined to include the design and purchase of equipment, and supplies and implementation of systems and procedures. The procedures must allow the register of deeds office to receive, enter, record, certify, index, store, search, retrieve, copy, and otherwise process (by automated procedures and advanced technology) documents, instruments, abstracts, maps, plats, and other items recorded and maintained by the register of deeds.

The fund is subject to an appropriation under the Uniform Budgeting and Accounting Act, PA 2 of 1968, as amended, (MCL 141.421 to 141.440a). Money is appropriated (transfer) from the general fund based on the total documents recorded per day in the register of deeds office. The Act states "\$5.00 of the total fee collected for each recording" that are deposited into the general fund for the register of deed's office should go into the new automation fund. The total documents recorded should be tallied at the end of each day and then multiplied by \$5.00 to determine the amount that will be deposited in the "Register of Deeds Automation Fund."

The Public Act 698 of 2002 (MCL 600.2568) charges the county treasurer with the responsibility of investing the funds and crediting the interest and earnings to the automation fund. The cash and investments of the Register of Deeds Automation Fund are subject to the requirements of PA 20 of 1943, as amended, (MCL 129.91) and may be included in a pooled cash and investment.

All claims (expenditures) must be approved by the board of commissioners pursuant to: Counties--MCL 46.71, 46.53, and 46.63.

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

257--BUDGET STABILIZATION FUND

The Budget Stabilization Fund may be used in cities, villages, counties and townships to account for funds set aside pursuant to the provisions of Act 30 PA 1978 ([MCL 141.441 et al.](#)).

The fund may be established by an ordinance adopted by 2/3 of the members elected and serving on the governing body as provided in the Act. Money in the fund may be appropriated by an ordinance or resolution adopted by a 2/3 vote of the members elected and serving of the governing body. Specific requirements dictate the amounts to be transferred from the general fund, maximum balances, and specific uses for the fund ([MCL 141.443 and .444](#)).

The cash and investments of the Budget Stabilization Fund are subject to the requirements of PA 20 of 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment. The earnings of the fund's investments must be returned to the municipality's general fund ([MCL 141.443\(4\)](#)).

258--DISASTER CONTINGENCY FUND

The Disaster Contingency Fund is used in any county or local unit with a population of 10,000 or more. The county or local unit must maintain an active Emergency Preparedness Department and have a current and adequate emergency preparedness plan approved by and on file with Emergency Management Division of the Michigan State Police. The fund is permitted by Section 19 of Act 390 PA 1976 ([MCL 30.419](#)).

The Disaster Contingency Fund is used to account for money provided by the legislative body of a local unit for the specific purpose of mitigation of disaster related expenses that represent an extraordinary burden on a county or municipality in relation to its available resources. A State grant may be applied for and must state the purpose for which the assistance is sought, the extent of damages sustained, and certify an exhaustion of local efforts. Assistance grants under this section shall not exceed \$30,000 or 10% of the total annual operating budget for the preceding fiscal year of the county or municipality, whichever is less.

The cash and investments of the Disaster Contingency Fund are subject to the requirements of PA 20 of 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Disaster Contingency Fund must operate only with a budget adopted by the county board of commissioners, township board, city or village council as required by PA 2 of 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the legislative board or council pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#); Counties--[MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

261--911 SERVICE FUND

The 911 Service Fund may be found in any county or local unit having budgetary authority over an agency that provides 911 services. This fund is used to account for earmarked revenue for 911 service under the provisions of Public Act 29 of 1994 ([MCL 484.1101 to 484.1707](#)).

The 911 Service Fund may be established by resolution of the governing body of the county or local unit. It accounts for the assets, liabilities, revenues, and expenditures authorized by the 911 service plan.

Money for the operation of this fund is provided by the service supplier. Expenditures made pursuant to this act are to be used exclusively for the operation of the 911 system and the enhanced 911 for wireless services. Separate activity numbers must be used for the 911 system and the wireless system.

The cash and investments of the 911 Services are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The 911 Services Fund must operate only with a budget adopted by the governing body as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the county or local unit board pursuant to [MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

265--DRUG LAW ENFORCEMENT FUND

The Drug Law Enforcement Fund is used in any local unit of government that has budgetary authority over an agency that may seize property involved in the violation of controlled substances statutes, Act 135 PA 1985 ([MCL 333.7523](#)).

Authorized expenditures include expenses of seizure, forfeiture and sale of property. The balance remaining must be used to enhance law enforcement efforts.

The cash and investments of the Drug Law Enforcement Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Drug Law Enforcement Fund must operate only with an adopted budget by the governing body of the local unit as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)).

All claims (expenditures) must be approved by the governing body of the local unit of government pursuant to statutory requirements as follows: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#); Counties--[MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

269--LAW LIBRARY FUND

The Law Library Fund is used in counties for the maintenance of the county law library. The fund's primary revenue is a specified portion of the penal fines collected each year by the county courts. The fund is required by [MCL 600.4851](#).

The cash and investments of the Law Library are subject to the requirements of Act 20 PA 1943, as amended, [\(MCL 129.91\)](#) and may be included in a pooled cash and investment.

The Law Library Fund must operate only with an adopted budget by the county board of commissioners as required by Act 2 PA 1968, as amended, [\(MCL 141.421 et al.\)](#).

All claims (expenditures) must be approved by the county board of commissioners pursuant to [MCL 46.11 \(g\)](#), [46.71](#), [46.53](#), and [46.63](#).

271--LIBRARY FUND

The Library Fund is used in any local unit of government to account for restricted revenue for the operation of a library. Statutory authority establishing a library board is: COUNTIES--Act 138 PA 1917 [\(MCL 397.301\)](#); CITIES, VILLAGES AND TOWNSHIPS--Act 164 PA 1867 [\(MCL 397.201\)](#).

A separate fund is required for a Library that is established with a separate library board.

The library board is responsible for budgeting and expending the library funds. All claims (expenditures) must be approved by the library board pursuant to: COUNTIES--[MCL 397.304](#); CITIES, VILLAGES AND TOWNSHIPS--[MCL 397.205](#).

The cash and investments of the Library Fund are subject to the requirements of Act 20 PA 1943, as amended, [\(MCL 129.91\)](#) and may be included in a pooled cash and investment.

289--AUTOMOBILE THEFT PREVENTION FUND

The Automobile Theft Prevention Fund is used in any unit of government that receives a grant from the State for automobile theft prevention in accordance with [MCL 500.6107](#).

The cash and investments of the Automobile Theft Prevention Fund are subject to the requirements of Act 20 PA 1943, as amended, [\(MCL 129.91\)](#) and may be included in a pooled cash and investment.

The Automobile Theft Prevention Fund must operate only with an adopted budget by the county board of commissioners as required by Act 2 PA 1968, as amended, [\(MCL 141.421 et al.\)](#).

All claims (expenditures) must be approved by the governing body of the local unit of government as follows: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#), Counties--[MCL 46.11 \(g\)](#), [46.71](#), [46.53](#), and [46.63](#).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

289--SOCIAL WELFARE FUND

The Social Welfare Fund is used in counties to account for the operations of the County Family Independence Agency. The fund's primary revenue is transfers in from the general fund, state and federal grants, and refunds/reimbursements. The fund is required by [MCL 400.73a](#).

The specific accounting procedures are prescribed by the State Family Independence Agency in the publication "County Accounting Manual."

The cash and investments of the Social Welfare Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Social Welfare Fund must operate only with an adopted budget by the governing body of the county as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)). The Social Welfare Board must annually approve the Social Welfare Fund operating budget for the year after submission to and approval by the county board.

All claims (expenditures) must be approved by the Social Welfare Board pursuant to rules established by the State Family Independence Agency.

292--CHILD CARE FUND

The Child Care Fund is used in counties to account for the foster care of children. The fund's primary revenue is transfers in from the general fund and state grants. The fund is required by [MCL 400.117a](#).

The Child Care Fund has two separate activities, one each for the Probate Court and Family Independence Agency.

The cash and investments of the Child Care Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

The Child Care Fund must operate only with an adopted budget by the governing body of the county as required by Act 2 PA 1968, as amended, ([MCL 141.421 et al.](#)). The Social Welfare Board and the Probate Court must annually submit operating budgets for the year for approval by the county board.

All claims (expenditures) must be approved by the county board of commissioners pursuant to MCL [46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

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FUND DESCRIPTIONS

SPECIAL REVENUE FUND TYPE

293--SOLDIERS' RELIEF FUND

The Soldiers' Relief Fund is used in counties to account for assistance to indigent veterans and their families. The fund's primary revenue is a 1/10 mill tax levy for this specific purpose and/or a general fund appropriation that is not to exceed 2/10 of a mill. The fund is required by [MCL 35.21](#).

The cash and investments of the Soldiers' Relief Fund are subject to the requirements of Act 20 PA 1943, as amended, [\(MCL 129.91\)](#) and may be included in a pooled cash and investment.

The Soldiers' Relief Fund must operate only with an adopted budget by the governing body of the county as required by Act 2 PA 1968, as amended, [\(MCL 141.421 et al.\)](#).

All claims (expenditures) must be approved by the Veterans' Relief Commission [\(MCL 35.23\)](#) or the County Office of Veterans' Affairs [\(MCL 35.622\)](#).

294--VETERANS TRUST FUND

The Veterans' Trust Fund is used in counties to account for aid needy veterans. The fund's revenue is a distribution by the State Department of Military Affairs from the State Veterans' Trust Fund as required by MCL 35.607. The fund is required by [MCL 35.607](#).

The cash and investments of the Veterans' Trust Fund are subject to the requirements of Act 20 PA 1943, as amended, [\(MCL 129.91\)](#) and may be included in a pooled cash and investment.

The Veterans' Trust Fund must operate only with an adopted budget by the governing body of the county as required by Act 2 PA 1968, as amended, [\(MCL 141.421 et al.\)](#).

All claims (expenditures) must be approved by the county or district committee (MCL 35.607).

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FUND DESCRIPTIONS

DEBT SERVICE FUND TYPE

Debt Service Funds are required if they are legally mandated and/or if financial resources are being accumulated for principal and interest payments maturing in future years. (GASB Codification Section 1300.107)

Each bond and note issue of a local unit must be accounted for separately. This can be done through the use of separate funds for each debt or one fund with subsidiary accounts for each debt.

Limited full faith and credit general obligation debt payable from the general revenues of the unit of government may be paid directly from the General Fund.

Debt Service Funds are used to account for the payment of interest and principal on long-term debt. Only the matured portion of the debt are reflected in these funds, with the total amount of the debt recorded in the general long-term debt account group.

GASB Codification Section S40.115 states: “. . . all transactions related to capital improvements financed by special assessments should be reported in the same manner, and on the same basis of accounting, as any other capital improvement and financing transaction. Transactions of the construction phase of the project should be reported in capital projects funds or other appropriate funds. Transactions of the debt service phase should be reported in a debt service fund, if one is required . . .”

Fund numbers 801-850 are Capital Project Funds (Special Assessment Districts) and Fund numbers 851-899 are Debt Service Funds (Special Assessment Districts). When one type of special assessment includes a number of districts, each district must be accounted for separately. This can be done through the use of separate funds for each district or one fund with subsidiary accounts for each district.

Capital projects and debt service directly related to an enterprise fund may be accounted for in the related enterprise fund. When an enterprise fund has multiple special assessment districts, subsidiary records of each district must be maintained.

The cash and investments of the Debt Service Funds are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) unless the bond authorizing statute places more strict restrictions on the investments. The Revised Municipal Finance Act authorizes the following categories of debt to be pooled or combined for deposit and investment purposes, but only with other debt retirement funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. A Debt Service Fund may participate in one of these pools if the bond ordinance does not restrict the issue to separate bank and investment accounts.

**301--GENERAL DEBT SERVICE FUND
(Voted Bonds)**

This fund is used to account for the payment of interest and principal on voter approved long-term general obligation debt other than that payable from special assessments and debt issued for and serviced primarily by an enterprise fund.

The cash and investments of the General Debt Service Funds are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Revised Municipal Finance Act authorizes the following categories of debt to be pooled or combined for deposit and investment purposes, but only with other debt retirement funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. A Debt Service Fund may participate in one of these pools if the bond ordinance does not restrict the issue to separate bank and investment accounts.

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FUND DESCRIPTIONS

DEBT SERVICE FUND TYPE

302 through 350--Open

These funds may be used to account for the payment of interest and principal on voter approved long-term general obligation debt other than that payable from special assessments and debt issued for and serviced primarily by an enterprise fund. Names of each fund should reflect the debt issue name.

The cash and investments of these Debt Service Funds are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Revised Municipal Finance Act authorizes the following categories of debt to be pooled or combined for deposit and investment purposes, but only with other debt retirement funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. A Debt Service Fund may participate in one of these pools if the bond ordinance does not restrict the issue to separate bank and investment accounts.

**351--GENERAL DEBT SERVICE FUND
(Non-Voted Bonds)**

This fund is used to account for the payment of interest and principal on long-term general obligation debt other than that payable from special assessments and debt issued for and serviced primarily by an enterprise fund.

The cash and investments of this Debt Service Fund is subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Revised Municipal Finance Act authorizes the following categories of debt to be pooled or combined for deposit and investment purposes, but only with other debt retirement funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. A Debt Service Fund may participate in one of these pools if the bond ordinance does not restrict the issue to separate bank and investment accounts.

352 through 399--Open

These funds may be used to account for the payment of interest and principal on long-term general obligation debt other than that payable from special assessments and debt issued for and serviced primarily by an enterprise fund. Names of each fund should reflect the debt issue name.

The cash and investments of these Debt Service Funds are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Revised Municipal Finance Act authorizes the following categories of debt to be pooled or combined for deposit and investment purposes, but only with other debt retirement funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. A Debt Service Fund may participate in one of these pools if the bond ordinance does not restrict the issue to separate bank and investment accounts.

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FUND DESCRIPTIONS

DEBT SERVICE FUND TYPE

851--DRAIN DEBT SERVICE FUND

The Drain Debt Service Fund is used in counties to account for the payment of interest and principal on long-term debt, the proceeds of which were used to construct, repair, and maintain county drains.

The fund must be established to record the transactions for the debt service on bonds, drain orders and Drain Code section 434 when the original maturity is more than one year after the issue date. A subsidiary fund must be maintained for each drainage district project that has long-term debt outstanding.

The cash and investments of the Drain Debt Service Funds are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Revised Municipal Finance Act authorizes the following categories of debt to be pooled or combined for deposit and investment purposes, but only with other debt retirement funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. A Debt Service Fund may participate in one of these pools if the bond ordinance does not restrict the issue to separate bank and investment accounts.

852--SPECIAL ASSESSMENT DEBT SERVICE FUND

This fund is used to account for the payment of interest and principal on long-term special assessment debt other than special assessment debt issued for and serviced primarily by an enterprise fund.

The cash and investments of the Special Assessment Debt Service Funds are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Revised Municipal Finance Act authorizes the following categories of debt to be pooled or combined for deposit and investment purposes, but only with other debt retirement funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. A Debt Service Fund may participate in one of these pools if the bond ordinance does not restrict the issue to separate bank and investment accounts.

870--CHAPTER 20 DRAIN DEBT SERVICE FUND

The Chapter 20 Drain Debt Service Fund is used in counties to account for the payment of interest and principal on long-term debt resulting from a Chapter 20 "intra" county drain project.

The fund is required by Chapter 20 of Act 40 PA 1956, as amended, ([MCL 280.461](#)). A subsidiary fund must be maintained for each drainage district project that has long-term debt outstanding.

The cash and investments of the Chapter 20 Drain Debt Service Funds are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Revised Municipal Finance Act authorizes the following categories of debt to be pooled or combined for deposit and investment purposes, but only with other debt retirement funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. A Debt Service Fund may participate in one of these pools if the bond ordinance does not restrict the issue to separate bank and investment accounts.

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FUND DESCRIPTIONS

DEBT SERVICE FUND TYPE

880--CHAPTER 21 DRAIN DEBT SERVICE FUND

The Chapter 21 Drain Debt Service Fund is used in counties to account for the payment of interest and principal on long-term debt resulting from a Chapter 21 "inter" county drain project.

The fund is required by Chapter 21 of Act 40 PA 1956, as amended, ([MCL 280.511](#)). A subsidiary fund must be maintained for each drainage district project that has long-term debt outstanding.

The cash and investments of the Chapter 21 Drain Debt Service Funds are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Revised Municipal Finance Act authorizes the following categories of debt to be pooled or combined for deposit and investment purposes, but only with other debt retirement funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. A Debt Service Fund may participate in one of these pools if the bond ordinance does not restrict the issue to separate bank and investment accounts.

891--LAKE LEVEL DEBT SERVICE FUND

The Lake Level Debt Service Fund is used in counties to account for the payment of principal and interest on long-term debt, the proceeds of which were used to construct, repair, and maintain lake level projects.

The fund must be established to record the transactions for the debt service on bonds and lake level orders when the original maturity is more than one year after the issue date. A subsidiary fund must be maintained for each drainage district project that has long-term debt outstanding.

The fund is permitted by Act 451 PA 1994, as amended, ([MCL 324.30701 et al.](#)). A subsidiary fund must be maintained for each drainage district project that has long-term debt outstanding.

The cash and investments of the Lake Level Debt Service Funds are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Revised Municipal Finance Act authorizes the following categories of debt to be pooled or combined for deposit and investment purposes, but only with other debt retirement funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. A Debt Service Fund may participate in one of these pools if the bond ordinance does not restrict the issue to separate bank and investment accounts.

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FUND DESCRIPTIONS

CAPITAL PROJECT FUND TYPE

Capital Project Funds are used to account for the acquisition or construction of major capital facilities by a governmental unit that are not accounted for by proprietary funds and trust funds.

Each capital project funded in whole or part by bond or note issuance must be accounted for separately. This can be done through the use of separate funds for each project or one fund with subsidiary accounts for each project.

GASB Codification Section S40.115 states: “. . . all transactions related to capital improvements financed by special assessments should be reported in the same manner, and on the same basis of accounting, as any other capital improvement and financing transaction. Transactions of the construction phase of the project should be reported in capital project funds or other appropriate fund. Transactions of the debt service phase should be reported in a debt service fund, if one is required . . .”

Fund numbers 801-850 are Capital Project Funds (Special Assessment Districts) and Fund numbers 851-899 are Debt Service Funds (Special Assessment Districts). When one type of special assessment includes a number of districts, each district must be accounted for separately. This can be done through the use of separate funds for each district or one fund with subsidiary accounts for each district.

Capital projects and debt service directly related to an enterprise fund may be accounted for in the related enterprise fund. When an enterprise fund has multiple special assessment districts, subsidiary records of each district must be maintained.

The cash and investments of the Capital Project Funds are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). Funds in this category may be required by bond ordinance, local unit resolution, charter, etc. to have separate cash and investment accounts.

401--CAPITAL PROJECT FUND

This fund is used to account for the construction of capital assets funded in whole or part by voter approved long-term general obligation debt other than that payable from special assessments and debt issued for and serviced primarily by an enterprise fund.

The cash and investments of the Capital Project Fund (Voted Bonds) is subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). Funds in this category may be required by bond ordinance, local unit resolution, charter, etc. to have separate cash and investment accounts.

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FUND DESCRIPTIONS

CAPITAL PROJECT FUND TYPE

402 through 499--Open CAPITAL PROJECT FUNDS

These funds may be used to account for the construction of capital assets funded in whole or part on voter approved long-term general obligation debt other than that payable from special assessments and debt issued for and serviced primarily by an enterprise fund. Names of each fund should reflect the debt issue name.

These funds may also be used to account for the construction of capital assets not funded by the issuance of debt.

The cash and investments of these Capital Project Funds are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The capital projects not funded by the issuance of debt may be included in a pooled cash and investment.

Funds in this category may be required by bond ordinance, local unit resolution, charter, etc. to have separate cash and investment accounts.

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FUND DESCRIPTIONS

CAPITAL PROJECT FUND TYPE

801--DRAIN FUND

The Drain Fund is used in counties to account for the construction and maintenance of county drains. The Drain Fund is required by Act 40 PA 1956, as amended, ([MCL 280.1 et al.](#)). Each individual drainage district must be accounted for separately within the Drain Fund.

Primary sources of revenue for this fund are: (a) special assessments; (b) at-large assessments against local governments; and (c) bond and note proceeds.

Drain orders (less than one year maturity) and time drain orders (over one year maturity) are issued for the construction and maintenance of drains. Drain orders are subsequently redeemed as the special assessments and at-large assessments are collected on an annual basis. Drain order debt may be reflected in this Drain Fund.

When drainage district bonds or notes and section 434 debt is entered, Drain Debt Service Fund 851 must be used to accumulate the special assessments levied to retire the debt.

The cash and investments of the Drain Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Drain Fund capital projects not funded by the issuance of debt may be included in a pooled cash and investment.

The Revised Municipal Finance Act authorizes the following categories of debt proceeds to be pooled or combined for deposit and investment purposes, but only with other Capital Project Funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. The Drain Fund may participate in one of these pools (or a pool consisting of the various drainage districts) if the bond ordinance does not restrict the issue to separate bank and investment accounts. Funds in this category may be required by bond ordinance, local unit resolution, charter, etc. to have separate cash and investment accounts.

As bills are paid in the Revolving Drain Fund-802, the Drain Fund will record expenditures and Due to Revolving Drain Fund.

	<u>Debit</u>	<u>Credit</u>
1. To record payments to vendors from the Drain Revolving Fund-802.		
802-084.801- Due From Other Funds	XXX	
802-000-001- Cash-Revolving Drain Cash		XXX
2. At the time payments are made in Step 1 above, record the following journal entry in Drain Fund-801:		
801-XXX-701- Repair and Maintenance	XXX	
801-214.802- Due to Other Funds		XXX
3. To repay Fund 802 from Fund 801, record the following journal entry:		
801-214.802- Due to Other Funds	XXX	
801-000-001- Cash		XXX
802-000-001- Cash	XXX	
802-084.801- Due From Other Funds		XXX

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FUND DESCRIPTIONS

CAPITAL PROJECT FUND TYPE

802--REVOLVING DRAIN FUND

The Revolving Drain Fund is used in counties to account for money advanced from the county general fund for engineering, surveys and other preliminary costs of new drains and maintenance work on established drains. The Revolving Drain Fund is reimbursed from the Drain Fund as special assessments are collected. The Revolving Drain Fund is permitted by Chapter 12 of Act 40 PA 1956, as amended, ([MCL 280.301](#)). Each individual drainage district must be accounted for separately within the Revolving Drain Fund.

The cash and investments of the Revolving Drain Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Revolving Drain Fund may be included in a pooled cash and investment.

As bills are paid in the Revolving Drain Fund-802, the Due from Drain Fund is debited and the Drain Fund-801 will record expenditures and Due to Revolving Drain Fund. See description under Drain Fund-801 for a more detailed explanation.

804--REVOLVING DRAIN MAINTENANCE FUND

The Revolving Drain Maintenance Fund is used in counties to account for the interest earned from the optional pooled investment of various drainage district account balances in the 801 Drain Fund of less than \$1,000. The interest earned on these pooled investments in the 801 Drain Fund are deposited into the Revolving Drain Maintenance Fund. The fund is established at the option of the county drain commissioner.

Interest earned can be expended for temporary financing of necessary maintenance on intra or inter county drains. The Revolving Drain Maintenance Fund is reimbursed from the Drain Fund as special assessments are collected. The Revolving Drain Maintenance Fund is permitted by Act 80 PA 1984, ([MCL 280.282](#)). Each individual drainage district must be accounted for separately within the Revolving Drain Maintenance Fund.

The cash and investments of the Revolving Drain Maintenance Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)).

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FUND DESCRIPTIONS

CAPITAL PROJECT FUND TYPE

805--SPECIAL ASSESSMENT CAPITAL PROJECT FUNDS

This fund is used to account for the construction of capital assets funded in whole or part by long-term special assessment debt other than special assessment debt issued for and serviced primarily by an enterprise fund.

The cash and investments of the Special Assessment Capital Project Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Special Assessment Capital Project Fund projects not funded by the issuance of debt may be included in a pooled cash and investment.

The Revised Municipal Finance Act authorizes the following categories of debt proceeds to be pooled or combined for deposit and investment purposes, but only with other Capital Project Funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. The Special Assessment Capital Project Fund may participate in one of these pools if the bond ordinance does not restrict the issue to separate bank and investment accounts. Funds in this category may be required by bond ordinance, local unit resolution, charter, etc. to have separate cash and investment accounts.

820--CHAPTER 20 DRAIN CAPITAL PROJECT FUND

The Chapter 20 Drain Capital Project Fund is used in counties to account for the construction and improvements from a Chapter 20 "intra" county drain project. The fund is required by Chapter 20 of Act 40 PA 1956, as amended, ([MCL 280.461](#)). A subsidiary fund must be maintained for each drainage district.

Primary sources of revenue for this fund are: (a) proceeds from the sale of bonds; (b) special assessments against public corporations benefited; (c) special assessments against the Michigan Department of Transportation for state highways benefited; (d) special assessments against the county road commission for county roads benefited; and (e) advances from the public corporation.

The cash and investments of the Chapter 20 Drain Capital Project Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Chapter 20 Drain Capital Project Fund capital projects not funded by the issuance of debt may be included in a pooled cash and investment.

The Revised Municipal Finance Act authorizes the following categories of debt proceeds to be pooled or combined for deposit and investment purposes, but only with other Capital Project Funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. The Chapter 20 Drain Capital Project Fund may participate in one of these pools (or a pool consisting of the various Chapter 20 drainage districts) if the bond ordinance does not restrict the issue to separate bank and investment accounts. Funds in this category may be required by bond ordinance, local unit resolution, charter, etc. to have separate cash and investment accounts.

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FUND DESCRIPTIONS

CAPITAL PROJECT FUND TYPE

830--CHAPTER 21 DRAIN CAPITAL PROJECT FUND

The Chapter 21 Drain Capital Project Fund is used in counties to account for the construction and improvements from a Chapter 21 "inter" county drain project. The fund is required by Chapter 21 of Act 40 PA 1956, as amended, ([MCL 280.511](#)). A subsidiary fund must be maintained for each drainage district.

Primary sources of revenue for this fund are: (a) proceeds from the sale of bonds; (b) special assessments against public corporations benefited; (c) special assessments against the Michigan Department of Transportation for state highways benefited; (d) special assessments against the county road commission for county roads benefited; (e) special assessments against individual properties benefited; and (f) advances from the public corporation.

The cash and investments of the Chapter 21 Drain Capital Project Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Chapter 21 Drain Capital Project Fund capital projects not funded by the issuance of debt may be included in a pooled cash and investment.

The Revised Municipal Finance Act authorizes the following categories of debt proceeds to be pooled or combined for deposit and investment purposes, but only with other Capital Project Funds created for the same category of debt: 1) voted bonds; 2) non-voted bonds, other than special assessment bonds; and 3) special assessment bonds. The Chapter 21 Drain Capital Project Fund may participate in one of these pools (or a pool consisting of the various Chapter 21 drainage districts) if the bond ordinance does not restrict the issue to separate bank and investment accounts. Funds in this category may be required by bond ordinance, local unit resolution, charter, etc. to have separate cash and investment accounts.

841--LAKE LEVEL FUND

The Lake Level Fund is used in counties to account for the construction and maintenance of lake level projects. The Lake Level Fund is permitted by Act 451 PA 1994, as amended, ([MCL 324.30701 et al.](#)). Each individual lake level district must be accounted for separately within the Lake Level Fund.

Primary sources of revenue for this fund are: (a) special assessments; and (b) bond and note proceeds.

When lake level district bonds or notes are entered, Lake Level Debt Service Fund 891 must be used to accumulate the special assessments levied to retire the debt.

The cash and investments of the Drain Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Drain Fund capital projects not funded by the issuance of debt may be included in a pooled cash and investment.

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FUND DESCRIPTIONS

CAPITAL PROJECT FUND TYPE

As bills are paid in the Revolving Lake Level Fund-842, the Lake Level Fund will record expenditures and Due to Revolving Drain Fund.

		<u>Debit</u>	<u>Credit</u>
1.	To record payments to vendors from the Lake Level Revolving Fund-842.		
	842-084.841 Due From Other Funds	XXX	
	842-000-001- Cash-Revolving Drain Cash		XXX
2.	At the time payments are made in Step 1 above, record the following journal entry in Drain Fund-801:		
	841-XXX-701 Repair and Maintenance	XXX	
	841-214.842- Due to Other Funds		XXX
3.	To repay Fund 842 from Fund 841, record the following journal entry:		
	841-214.842- Due to Other Funds	XXX	
	841-000-001- Cash		XXX
	842-000-001- Cash	XXX	
	842-084.841- Due From Other Funds		XXX

842--LAKE LEVEL REVOLVING FUND

The Revolving Lake Level Fund is used in counties to account for money advanced from the county general fund for engineering, surveys and other preliminary costs of new lake level projects and maintenance work on established lake level districts. The Revolving Lake Level Fund is reimbursed from the Lake Level Fund as special assessments are collected. The Revolving Lake Level Fund is permitted by Act 451 PA 1994, as amended, ([MCL 324.30701 et al.](#)). Each individual lake level district must be accounted for separately within the Revolving Lake Level Fund.

The cash and investments of the Revolving Lake Level Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Revolving Lake Level Fund may be included in a pooled cash and investment.

As bills are paid in the Revolving Lake Level Fund-842, Due from Lake Level Fund is debited and the Lake Level Fund-841 will record expenditures and Due to Revolving Lake Level Fund. See description under Lake Level Fund-841 for a more detailed explanation.

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FUND DESCRIPTIONS

PROPRIETARY FUND CATEGORY

Proprietary fund reporting focuses on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. The proprietary fund category includes enterprise and internal service funds. (GASB Statement 34, paragraph 66)

ENTERPRISE FUND TYPE

Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are *required* to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's *principal revenue source*.

- a. The activity is financed by debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges *and* the full faith and credit of a related primary government or component unit--even if that government is not expected to make any payments--is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable "solely" from the revenues of the activity.)
- b. Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
- c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

(GASB Statement 34, paragraph 67)

The cash and investments of Enterprise Funds are subject to the requirements of Act 20 PA 1943, as amended, (MCL 129.91) and may be included in a pooled cash and investment.

All claims (expenses) must be approved by the governing body of the local unit of government pursuant to statutory requirements as follows: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#); Counties--[MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

505--AMBULANCE FUND

The Ambulance/EMS Fund is used in counties, cities, villages and townships to account for a tax levy for the purpose of providing ambulance services authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units that levy a special voted tax for ambulance operations.

If the Ambulance Fund is not intended to be self-sustaining through user charges, use special revenue fund number 210. If ambulance service is funded with general fund revenue, use activity number 651 in the general fund.

The cash and investments of the Ambulance Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

All claims (expenditures) must be approved by the city or village council or the county or township board pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#); Counties--[MCL 46.11\(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

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FUND DESCRIPTIONS

ENTERPRISE FUND TYPE

508--PARK/RECREATION FUND

The Park/Recreation Fund is used to account for funds raised for operating and maintaining a park or recreation program. In counties, the fund is used to account for the operation of parks under the authority of a park board made up of the road commissioners or a ten member board created pursuant to Act 261 PA 1965 ([MCL 46.351 et al.](#)) or a tax levy for the purpose of providing park or recreation activities authorized by a vote of the electors of the county. Other statutory authority for COUNTIES is [MCL 123.61](#).

In cities, villages and townships, the Park/Recreation Fund is used to account for funds raised by a tax levy for the purpose of providing park or recreation activities authorized by a vote of the electors of the of the local unit of government. Statutory authority is: CITIES & VILLAGES Constitution Art. 7 Sec. 23 and [MCL 41.428](#); TOWNSHIPS--[MCL 41.421](#); and CITY, VILLAGE, COUNTY OR TOWNSHIP--[MCL 123.51](#).

The Michigan Department of Treasury requires this fund in those units that levy a special voted tax for park/recreation activities and in counties that have a separate park board.

If the park is not intended to be self-sustaining through user charges, use special revenue fund number 208. If park/recreation service is funded with general fund revenue, use activity number 751 in the general fund.

The cash and investments of the Park/Recreation Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

All claims (expenditures) must be approved by the city or village council or county or township board pursuant to: Counties--[MCL 46.11\(q\)](#), County park board--[MCL 46.351 et al.](#), Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

512--MEDICAL CARE FACILITY FUND

The Medical Care Facility Fund is used to account for funds raised for operating and maintaining a long-term care facility. The fund is usually found in counties and is used to account for the operation of a medical care facility under the authority of the county family independence agency board ([MCL 400.45](#)).

The cash and investments of the Medical Care Facility Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

All claims (expenditures) must be approved by the county family independence agency board.

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FUND DESCRIPTIONS

ENTERPRISE FUND TYPE

516--DELINQUENT TAX REVOLVING FUND

The Delinquent Tax Revolving Fund may be established by resolution by the county board of commissioners pursuant to Michigan Compiled Laws 211.87b. This fund must be segregated into separate funds or accounts for each year's delinquent taxes. Each year's separate fund or accounts continue in existence until the delinquent taxes for that tax year have been collected and the county board of commissioners have transferred any surplus to the county's general fund, in accordance with MCL section 211.87b. (7). The county retains all delinquent taxes, interest, and penalties collected to offset its tax collection costs.

The surplus earned, after any borrowing is paid off, is under the control of the board of commissioners. The surplus may be accumulated to reduce or avoid future borrowings, or expended for other purposes as authorized by the board of commissioners.

The Delinquent Tax Revolving Fund accounts for money, either advanced by a county or by the issuance of general obligation limited tax notes, to pay other taxing units and various county funds for their delinquent taxes.

The cash and investments of the Delinquent Tax Revolving Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment unless restricted by a bond ordinance or authorizing resolution.

517--SANITARY LANDFILL FUND

The Sanitary Landfill Fund is used in counties, cities, villages and townships to account for a tax levy for the purpose of operating a sanitary landfill authorized by a vote of the electors of the local unit of government.

The Michigan Department of Treasury requires this fund in those units that levy a special voted tax for a sanitary landfill.

If the sanitary landfill is not intended to be self-sustaining through user charges, use special revenue fund number 226. If the sanitary landfill is funded with general fund revenue, use activity number 526 in the general fund.

The cash and investments of the Sanitary Landfill Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

All claims (expenditures) must be approved by the city or village council or township board pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#).

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FUND DESCRIPTIONS

ENTERPRISE FUND TYPE

535--HOUSING COMMISSION

The Housing Commission Fund is used in counties, cities, villages and townships to account for the operation of housing facilities by a housing commission established under the authority of [MCL 125.651](#).

The Michigan Department of Treasury requires this fund in those units that establish a housing commission.

The cash and investments of the Housing Commission Fund are subject to the requirements of Act 20 PA 1943, as amended, [\(MCL 129.91\)](#) and may be included in a pooled cash and investment.

542--BUILDING INSPECTION FUND

The Building Inspection Fund may be used in any village, township, city or county to account for revenues earmarked for building construction code enforcement activities. The fund is required by Section 22(1) of Act 230 PA 1972, [\(MCL 125.1522\[1\] et al.\)](#).

The Building Inspection Fund is used to account for the receipts and expenditures related to the cost of operating the enforcing agency under the provisions of the State Construction Code Act. Typically, the enforcing agency is the building department or planning department issuing building permits, examining plans and specifications, inspecting construction before issuing building permits, and issuing certificates of use and occupancy. The use of fees generated under this act can only be used for the operation of the enforcing agency, construction board of appeals, or both and shall not be used for any other purpose.

If the Building Department is not intended to be self-sustaining through user charges, special revenue fund 249 may be used or activity number 371 in the general fund may be used. An activity in the general fund requires specific note disclosures that demonstrate that the activity is not self-sustaining.

The cash and investments of the Building Department Fund are subject to the requirements of PA 20 of 1943, as amended, [\(MCL 129.91\)](#) and may be included in a pooled cash and investment.

The Building Department Fund must operate only with a budget adopted by the county board of commissioners, township board, city or village council as required by PA 2 of 1968, as amended, [\(MCL 141.421 et al.\)](#).

All claims (expenditures) must be approved by the legislative board or council pursuant to: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#); Counties--[MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

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FUND DESCRIPTIONS

ENTERPRISE FUND TYPE

**565--PUBLIC WORKS OPERATION AND MAINTENANCE FUND
(PA 185 and 342 for other local units)**

The Public Works Operation and Maintenance Fund may be found in a county and is used to account for the activity of water and sewer systems when the county acts as the financing source for a local unit of government. The fund is used to record the operations of the water systems, sewer systems, or other DPW projects by a county (authority) for other units of government.

A county issues debt in its name (generally under Act 185 and 342; sometimes Chapter 20 is used for sanitary sewage systems). There is a lease with the local unit whereby the local unit agrees to lease the asset over the life of the bonds (often the lease payment is equal to debt service requirements of the county bonds). Common variations of this scenario are as follows:

- 1) the county issues the debt and turns the proceeds over to the local unit; the local unit constructs and operates the system;
- 2) the county issues the debt and constructs the system; the local unit operates the system; and
- 3) the county issues the debt, constructs the system, and operates it on behalf of the local unit.

Specific financial reporting guidelines are contained in MCGAA Statement 10.

The cash and investments of the fund, are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)).

569--BUILDING AUTHORITY

The Building Authority Fund is used in counties, cities, villages and townships to account for the operation of public facilities by a building authority board established under the authority of [MCL 123.951, et al.](#)

The Michigan Department of Treasury requires this fund in those units that establish a building authority to operate public facilities.

If a building authority is established to issue debt and construct facilities, without continuing operation, appropriate debt service and capital project funds must be established rather than this fund.

The cash and investments of the Building Authority Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment.

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FUND DESCRIPTIONS

ENTERPRISE FUND TYPE

**588--TRANSPORTATION FUND
UMTA or UPTRAN**

The Transportation Fund is used in counties, cities, villages and townships to account for the operation of a public transportation system established under the authority of [MCL 124.351 et al.](#); [MCL 124.401 et al.](#); or [MCL 124.451 et al.](#); as well as Act 51 PA 1951, ([MCL 247.651 et al.](#)); and Federal statutes.

The Michigan Department of Treasury requires this fund in those units that establish a transportation authority or fund to operate a public transportation system.

The cash and investments of the Transportation Fund (except as established pursuant to [MCL 124.451](#)) are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The cash and investments of the Transportation Fund established pursuant to MCL 124.451 are subject to the requirements in [MCL 124.476](#).

590--SEWER FUND

This fund can be found in any local unit. It is used to record the revenues and expenses for the operation of a sewer system. Capital assets are recorded within the fund and depreciation is charged.

The fund is established by a resolution of the local unit's governing body or by a vote of the people and subsequent resolution of the local unit's governing body. If revenue bonds have been sold, accounting procedures are prescribed by the Revenue Bond Act of 1933.

The money that accumulates in the retained earnings of this fund may be transferred to another fund, if authorized within the governing body's resolution and/or bond ordinance.

The cash and investments of the Sewer Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment unless restricted by the bond ordinance or authorizing resolution.

All claims (expenses) must be approved by the governing body of the local unit of government pursuant to statutory requirements as follows: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#); Counties--[MCL 46.11 \(g\)](#), [46.71](#), [46.53](#), and [46.63](#).

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FUND DESCRIPTIONS

ENTERPRISE FUND TYPE

591--WATER FUND

This fund can be found in any local unit. It is used to record the revenues and expenses for the operation of a water system. Capital assets are recorded within the fund and depreciation is charged.

The fund is established by a resolution of the local unit's governing body or by a vote of the people and subsequent resolution of the local unit's governing body. If revenue bonds have been sold, accounting procedures are prescribed by the Revenue Bond Act of 1933.

The money that accumulates in the retained earnings of this fund may be transferred to another fund, if authorized within the governing body's resolution and/or bond ordinance.

The cash and investments of the Water Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment unless restricted by the bond ordinance or authorizing resolution.

All claims (expenses) must be approved by the governing body of the local unit of government pursuant to statutory requirements as follows: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#); Counties--[MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

592--WATER AND SEWER FUND

This fund can be found in any local unit. It is used to record the revenues and expenses for the operation of a combined water and sewer system. Capital assets are recorded within the fund and depreciation is charged.

The fund is established by a resolution of the local unit's governing body or by a vote of the people and subsequent resolution of the local unit's governing body. If revenue bonds have been sold, accounting procedures are prescribed by the Revenue Bond Act of 1933.

The money that accumulates in the retained earnings of this fund may be transferred to another fund, if authorized within the governing body's resolution and/or bond ordinance.

The cash and investments of the Water and Sewer Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment unless restricted by the bond ordinance or authorizing resolution.

All claims (expenses) must be approved by the governing body of the local unit of government pursuant to statutory requirements as follows: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#); Counties--[MCL 46.11 \(q\)](#), [46.71](#), [46.53](#), and [46.63](#).

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FUND DESCRIPTIONS

ENTERPRISE FUND TYPE

595--COMMISSARY/CONCESSION FUND

The Commissary/Concession Fund is established by resolution of the governing body of a county, township, city or village. The establishing resolution should provide guidelines for the operation of the commissary, types of inventory to be maintained, markup, sales tax license, and authorized use of the profits of the commissary.

This fund can be found in any local unit. It is used to record the revenues and expenses for the operation of a concession stand (perhaps in a park) or a commissary (in a jail or hospital). Capital assets are recorded within the fund and depreciation is charged.

The money that accumulates in the retained earnings of this fund may be transferred to another fund, if authorized within the governing body's resolution and/or bond ordinance.

The cash and investments of the Water and Sewer Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in a pooled cash and investment unless restricted by the bond ordinance or authorizing resolution.

All claims (expenses) must be approved by the governing body of the local unit of government pursuant to statutory requirements as follows: Cities--[MCL 87.7](#) and [88.20](#); Villages--[MCL 65.7](#); Townships--[MCL 41.75](#); Counties--[MCL 46.11 \(g\)](#), [46.71](#), [46.53](#), and [46.63](#).

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FUND DESCRIPTIONS

INTERNAL SERVICE FUND TYPE

Internal Service Funds may be used to report any activity that provides goods or services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis. Internal Service Funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an Enterprise Fund. (GASB Statement 34, paragraph 68).

639--DRAIN EQUIPMENT REVOLVING FUND

The Drain Equipment Revolving Fund is used in counties to account for money advanced from the county general fund for the purchase of drain equipment for maintenance work on drains. The Drain Equipment Revolving Fund is reimbursed from the Drain Fund as special assessments are collected. The Drain Equipment Revolving Fund is permitted by Chapter 12 of Act 40 PA 1956, as amended, ([MCL 280.301](#)).

The cash and investments of the Drain Equipment Revolving Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Drain Equipment Revolving Fund may be included in a pooled cash and investment.

640--DPW EQUIPMENT REVOLVING FUND

The DPW Equipment Revolving Fund is used to account for money advanced from the county general fund for the purchase of equipment for maintenance work on public works projects. The DPW Equipment Revolving Fund is reimbursed from the public works funds as those funds are billed.

The cash and investments of the DPW Equipment Revolving Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The DPW Equipment Revolving Fund may be included in a pooled cash and investment.

641--DPW REVOLVING FUND

The DPW Revolving Fund may be found in a county and is used to account for money used to pay for preliminary work on DPW projects which benefit other units of government such as townships, cities, and villages. The fund is required by Michigan Department of Treasury where the county advances money for the preliminary work on DPW projects covered by Act 342 of PA 1939 and Act 185 of PA 1957, as amended.

Money for the operation of the fund is supplied by the following:

- ☐ An advance from the General Fund;
- ☐ Reimbursement from bond proceeds;
- ☐ Reimbursements received from the other local units for benefits received and reimbursement from the appropriate fund as money is received for construction of the specific DPW project.

A subsidiary ledger must be maintained to account for each individual DPW project.

The cash and investments of the DPW Revolving Fund, are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)).

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FUND DESCRIPTIONS

INTERNAL SERVICE FUND TYPE

643--LOCAL SITE REMEDIATION REVOLVING FUND

A Brownfield Redevelopment Authority may establish a Local Site Remediation Revolving Fund. A Local Site Remediation Revolving Fund shall consist of money available under section 13(5) ([MCL 125.2663](#)) and may also consist of money appropriated or otherwise made available from public or private sources. An authority shall separately account for money deposited to the fund that is directly derived from tax increment revenues levied for school operating purposes.

The Local Site Remediation Revolving Fund may be used only to pay the costs of eligible activities on eligible property that is located within the municipality.

An authority or a municipality on behalf of an authority may incur an obligation for the purpose of funding a Local Site Remediation Revolving Fund.

The Michigan Department of Treasury requires this fund in those units that establish the authority. Money in the fund may be expended for the purpose of the Act

The cash and investments of the Brownfield Redevelopment Authority, Local Site Remediation Revolving Fund may be at the authority's discretion ([MCL 125.2657](#)[1][k]). This authorization would be subject to the prohibition of investing in stock of any company in Article IX, Section 19 of the 1963 Michigan Constitution. The Department of Treasury recommends that the cash and investments be in compliance with the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). If the local unit's treasurer is appointed treasurer, Act 20 PA 1943 must be complied with.

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FUND DESCRIPTIONS

FIDUCIARY FUND CATEGORY

Fiduciary Fund reporting focuses on net assets and changes in net assets. Fiduciary Funds should be used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The Fiduciary Fund category includes pension (and other employee benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds. The three types of trust funds should be used to report resources held and administered by the reporting government when it is acting in a fiduciary capacity for individuals, private organizations, or other governments. These funds are distinguished from agency funds generally by the existence of a trust agreement that affects the degree of management involvement and the length of time that the resources are held. (GASB Statement 34, paragraph 69)

AGENCY FUND TYPE

Agency Funds should be used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency Funds typically involve the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

701--GENERAL AGENCY FUND

The General Agency Fund (formerly the "Trust and Agency Fund") is found in any local unit of government. It is used to account for resources held by the local unit in a purely custodial capacity (assets equal liabilities). Money in this fund is from current tax collections (except townships), delinquent tax collections, payroll deductions, fee collections for other units of government, and other money held in a purely custodial capacity.

The cash and investments of the General Agency Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in pooled cash and investment.

703--CURRENT TAX COLLECTION FUND

The Current Tax Collection Fund is found in any local unit of government that collects taxes and/or special assessments for other local units. It is used to account for resources held by the local unit in a purely custodial capacity (assets equal liabilities). Money in this fund is from current tax and special assessment collections. Timely distribution to the appropriate fund and local unit must be made in accordance with Section 43 of the General Property Tax Act ([MCL 211.43](#)).

The cash and investments of the Current Tax Collection Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). The Department of Treasury requires separate cash and investment accounts for the Current Tax Collection Fund.

Investment earnings follow the principal (amount of taxes for each unit) unless the tax collecting unit has other agreements with the tax levying units.

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FUND DESCRIPTIONS

AGENCY FUND TYPE

704--IMPREST PAYROLL FUND

The Imprest Payroll Fund may be found in any local unit of government to account for the payroll paid to employees. It is used to account for the payroll of the local unit after reimbursement from the benefited funds of the local unit. The payroll deductions usually accumulate in this fund until paid to the appropriate fund or other creditor of the unit. It is used to account for resources held by the local unit in a purely custodial capacity (assets equal liabilities). The Imprest Payroll Fund has no revenue or expenditure accounts and is composed only of balance sheet accounts.

The cash and investments of the Imprest Payroll Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)). This fund has its own depository and should have a balance only as required by the financial institution to maintain an open account.

721--LIBRARY PENAL FINE FUND

The Library Penal Fine Fund is found in counties and is required by [MCL 397.32](#). It is used to accumulate money collected by courts for fines imposed for State law violations. The accumulated fines must be apportioned annually by the county treasurer among the public libraries and county library in the county in accordance with the directions of the state board for libraries before August 1 of each year.

The cash and investments of the Library Penal Fine Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in pooled cash and investment.

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FUND DESCRIPTIONS

PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUND TYPE

Pension (and other employee benefit) Trust Funds should be used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other employee benefit plans. (GASB Statement 34, paragraph 70).

726--EMPLOYEE 457 DEFERRED COMPENSATION FUND

The Employee 457 Deferred Compensation Fund may be found in any unit of government that has a fiduciary responsibility for the employee 457 deferred compensation plan. GASB Statement 32, paragraph 4, states that the governmental unit should report a deferred compensation plan, **which meets the criteria in GASB Codification Section 1300.104(c) (for inclusion in fiduciary funds of a government)** as an **expendable trust** fund in the financial statements.

If a fiduciary relationship does not exist, the balances and activities of the Section 457 plan should not be reported in the financial statements. However in Michigan, **a note disclosure** is required to disclose the relationship the deferred compensation plan has to the unit of government in the audit report.

The cash and investments of the Employee 457 Deferred Compensation Fund are subject to the requirements of the plan document.

727--401K DEFERRED COMPENSATION FUND

The 401K Deferred Compensation Fund may be found in any local unit and is used for 401K plans to which **ONLY** the employee contributes. When the employer also contributes use fund 733. Only those units that had established a 401K deferred compensation plan prior to the effective date established in the Tax Reform Act of 1986 may have this fund.

Administration of the investments of this fund may be done directly by the local unit, or by contract with an insurance company, bank trust department or other organization authorized to do business in Michigan.

729--EMPLOYEES VACATION PAY FUND

The Employees Vacation Pay Fund may be found in any local unit of government and is used to account for money set-aside for employee's vacation pay. The fund is found in local units that have chosen to fund the accumulated vacation pay liability.

The fund may be required by contract agreement between the local unit and the employees union. The legislative body of the local unit establishes the fund. The money in the fund is supplied by various fund contributions and from interest earned from investments.

If the local unit of government elects not to fund this accumulated liability, this amount (liability) will be recorded in the general long-term debt. The recording of the liability must be in accordance with GASB Statement 16 issued by the Government Accounting Standards Board.

The cash and investments of the Employees Vacation Pay Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in pooled cash and investment.

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FUND DESCRIPTIONS

PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUND TYPE

730--EMPLOYEES SICK PAY FUND

The Employees Sick Pay Fund may be found in any local unit of government and is used to account for money set-aside for employee's "sick pay." The fund is found in local units that have chosen to fund the accumulated sick pay liability.

The fund may be required by contract agreement between the local unit and the employees' union. The legislative body of the local unit establishes the fund. The money in the fund is supplied by various fund contributions and from interest earned from investments.

If the local unit of government elects not to fund this accumulated liability, this amount (liability) will be recorded in the general long-term debt. The recording of the liability must be in accordance with GASB Statement 16 issued by the Government Accounting Standards Board.

The cash and investments of the Employees Sick Pay Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in pooled cash and investment.

731--RETIREMENT SYSTEM FUND

The Retirement System Fund may be found in any local unit of government that administers an employees' retirement system. The fund is established in accordance with:

<u>Unit/Organization</u>	<u>MCL Reference</u>
Charter County	45.514(1)(e)
City by Charter or Ordinance	117.4i and 117.4j
City Library--Over 250,000 Population	38.701
Combined Retirement Systems	38.691
County	46.12a
County Hospital	331.154a
Townships--Refers to County Section 46.12a	41.110b
Villages	Constitution Art. 9, Par 24

Each retirement system must be accounted for in a separate Retirement System Fund.

The money in this fund is obtained from: (a) employer pension expense from operating funds (employer contributions); (b) employer deductions from employee payroll (employee contribution); and (c) investment earnings and/or a special tax levy.

The cash and investments of the Retirement System Fund are subject to the requirements of the Public Employee Retirement System Investment Act ([MCL 38.1132 et al.](#)).

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FUND DESCRIPTIONS

PENSION (AND OTHER EMPLOYEE BENEFIT) TRUST FUND TYPE

732--POLICE AND FIRE RETIREMENT SYSTEM FUND

The Police and Fire Retirement System Fund may be found in any local unit of government that administers a police and fire employees' retirement system. The fund is established under the provisions of Act 345 PA 1937 ([MCL 38.551 et al.](#)).

Each police and fire retirement system must be accounted for in a separate Police and Fire Retirement System Fund.

The cash and investments of the Retirement System Fund are subject to the requirements of the Public Employee Retirement System Investment Act ([MCL 38.1132 et al.](#)).

736--PUBLIC EMPLOYEE HEALTH CARE FUND

The Public Employee Health Care Fund may be found in any unit of government and is for the accumulation and investment of funds to provide for the funding of health care benefits to retired employees of the local unit and their beneficiaries. The fund is authorized by Act 149 PA 1999 ([MCL 38.1211 et al.](#)).

The legislative body may adopt a resolution establishing a public employee health care fund for the purpose of accumulating funds to provide for the funding of health care benefits to retirees and beneficiaries of the retiree of the public corporation. The resolution must include all of the following:

- (a) The designation of a person or persons who shall act as the fund's investment fiduciary;
- (b) A restriction of withdrawals from the fund, solely for the payment of health care benefits on behalf of qualified persons and the payment of the expenses of administration of the fund;
- (c) The designation of whom is a qualified person for purposes of payment of health care benefits from the fund; and
- (d) A determination of whether the fund will be established on an actuarial basis.

An investment fiduciary is required to invest the assets of the fund in accordance with an investment policy adopted by the governing body and in compliance with Section 13 of the Public Employee Retirement System Investment Act ([MCL 38.1133](#)).

The public corporation may invest the fund's assets in the investment instruments and is subject to the limitations governing the investment of assets of public employee retirement systems under the Public Employee Retirement Systems Investment Act, PA 314 of 1965 ([MCL 38.1132](#) to 38.1140).

Further, the legislative body of a public corporation may, by resolution, allow a trust to invest the assets of the trust in accordance with the Public Employee Retirement System Investment Act, PA 314 of 1965 ([MCL 38.1132](#) to 38.1140). The resolution would require: (1) a statement of the authority under which the trust is established; and (2) approval to invest the assets of the trust in accordance with the Public Employee Retirement System Investment Act.

Finally, the Act requires that the investment fiduciary have an actuarial review of the fund or trust prepared at least every five years, with assets valued on a market related basis. It also requires the investment fiduciary to issue a summary annual report to the legislative body that established the fund.

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FUND DESCRIPTIONS

INVESTMENT TRUST FUND TYPE

Investment trust funds should be used to report the external portion of investment pools reported by the sponsoring government, as required by Statement 31, paragraph 18 (GASB Statement 34, paragraph 71).

751--LOCAL UNIT INVESTMENT POOL TRUST FUND

A Local Unit Investment Pool Trust Fund may be found only in counties. A county may contract with the local units within that county to accept money from those local units for management, investment, and reinvestment by the county treasurer. The treasurer of the participating county may pool that money with money deposited by other local units under this act in a local government investment pool for purposes of management, investment, and reinvestment.

The cash and investments of the Local Unit Investment Pool Trust Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)).

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FUND DESCRIPTIONS

PRIVATE PURPOSE TRUST FUND TYPE

Private Purpose Trust Funds, such as a fund used to report escheat property, should be used to report all other trust arrangements under which principal and income benefit individuals, private organizations or other governments (GASB Statement 34, paragraph 72).

756--URBAN RENEWAL ESCROW FUND

The Urban Renewal Escrow Fund is found in any local unit of government that receives money from the Federal Government, which is held in escrow for use at a later time in Urban Renewal Projects. The Federal Government requires the fund.

Money accumulates in this fund, and at the direction of the Federal Government, is transferred to the proper fund for use. The money in this fund is received from the Federal Government and from interest earned on investments.

The cash and investments of the Urban Renewal Escrow Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)).

760--DISTRICT (MUNICIPAL) COURT TRUST FUND

The District (Municipal) Court Trust Fund may be found in any unit of government that acts as the local funding unit for a district or municipal court. The fund may be established by resolution of the legislative body of the local unit at the request of the court.

The fund is used to account for bond and other trust money held by a district or municipal court. The Michigan State Court Administrative Office Court Administration Reference Guide authorizes a bank account to be established only when the account is necessary. The bank account is for the proper receipt and disbursement of certain revenues and funds that can not be deposited and more efficiently administered directly through the funding unit. The Michigan Court Administration Reference Guide authorizes three bank account types for courts; Bond and Trust Account, Court Ordered Accounts and Depository Account.

Although the court may maintain the bank accounts, the local funding unit treasurer has the statutory responsibility for the trust accounts. The court must provide the local funding unit treasurer monthly bank account reconciliations on a timely basis. This reconciliation includes maintaining a detailed ledger by the court of all trust items that reconciles in total to the reconciled bank account balance.

The cash and investments of the District (Municipal) Court Trust Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in pooled cash and investment.

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FUND DESCRIPTIONS

PRIVATE PURPOSE TRUST FUND TYPE

761--PROBATE COURT TRUST FUND

The Probate Court Trust Fund is found in county government. The fund may be established by resolution of the county board of commissioners at the request of the court.

The fund is used to account for bond and other trust money held by a probate court. The Michigan State Court Administrative Office Court Administration Reference Guide authorizes a bank account to be established only when the account is necessary. The bank account is for the proper receipt and disbursement of certain revenues and funds that can not be deposited and more efficiently administered directly through the funding unit. The Michigan Court Administration Reference Guide authorizes three bank account types for courts: Bond and Trust Account, Court Ordered Accounts and Depository Account.

Although the court may maintain the bank accounts, the local funding unit treasurer has the statutory responsibility for the trust accounts. The court must provide the local funding unit treasurer monthly bank account reconciliations on a timely basis. This reconciliation includes maintaining a detailed ledger by the court of all trust items that reconciles in total to the reconciled bank account balance.

The cash and investments of the Probate Court Trust Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in pooled cash and investment.

762--TRIAL COURT TRUST FUND

The Trial Court Trust Fund may be found in any unit of government that acts as the local funding unit for a demonstration project (consolidated) trial court. The fund may be established by resolution of the legislative body of the local unit at the request of the court.

The fund is used to account for bond and other trust money held by a trial court. The Michigan State Court Administrative Office Court Administration Reference Guide authorizes a bank account in the name of the court to be established only when the account is necessary. The bank account is for the proper receipt and disbursement of certain revenues and funds that can not be deposited and more efficiently administered directly through the funding unit. The Michigan Court Administration Reference Guide authorizes three bank account types for courts: Bond and Trust Account, Court Ordered Accounts and Depository Account.

Although the court may maintain the bank accounts, the local funding unit treasurer has the statutory responsibility for the trust accounts. The court must provide the local funding unit treasurer monthly bank account reconciliations on a timely basis. This reconciliation includes maintaining a detailed ledger by the court of all trust items that reconciles in total to the reconciled bank account balance.

The cash and investments of the Trial Court Trust Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)) and may be included in pooled cash and investment.

**MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT**

FUND DESCRIPTIONS

PRIVATE PURPOSE TRUST FUND TYPE

763--PATIENT TRUST FUND

The Patient Trust Fund may be found in any local unit of government (or authority) that has a hospital, medical care facility, or other medical institution. This fund is used to account for money belonging to patients at a local government unit hospital, medical care facility, or institution. This fund must have its own depository bank account that is reconciled monthly. Individual patient accounts must be maintained and reconciled to the total of the depository bank account.

As patients are admitted to a local unit hospital, medical care facility, institution, etc., their personal funds are placed in this trust fund. Friends and relatives may also make deposits for the benefit of an individual patient. Money may be withdrawn only for the benefit of the particular patient. Each withdrawal must be properly authorized. Written procedures must be established for the handling of these funds to safeguard the patient's money held in trust.

The cash and investments of the Patient Trust Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)).

764--INMATE TRUST FUND

The Inmate Trust Fund may be found in counties that have a jail facility. This fund is used to account for money belonging to inmates lodged at the jail. The accounting for funds belonging to prisoners lodged at the county jail is the responsibility of the county sheriff. Such moneys must be deposited with the county treasurer. The sheriff is responsible for the individual inmate accounts and for authorizing payments of these moneys by the county treasurer or from the imprest inmate trust bank account and subsequent replenishment of the imprest accounts.

As inmates are admitted to the jail, their personal funds are placed in this trust fund. Friends and relatives may also make deposits for the benefit of an individual inmate. Money may be withdrawn only for the benefit of the particular inmate. Each withdrawal must be properly authorized. Written procedures must be established for the handling of these funds to safeguard the inmate's money held in trust. This fund must have its own depository bank account that is reconciled monthly. Individual inmate accounts must be maintained and reconciled to the total of the depository bank account.

The cash and investments of the Inmate Trust Fund are subject to the requirements of Act 20 PA 1943, as amended, ([MCL 129.91](#)).

**MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT**

REVENUE DESCRIPTIONS

<p style="text-align: center;">TAXES (401-449)</p> <p><i>Taxes are a GENERAL REVENUE for the statement of activities.</i></p> <p>Revenue accounts 425-434 may be used for taxes such as Commercial Forest Reserve, National Forest Reserve, Submarginal Land Act (Bankhead Jones), Grain, Ore, Commercial Housing, Commercial Development, Timber Cut Over , etc.</p> <p style="text-align: center;">LICENSES AND PERMITS (450-500)</p> <p><i>Licenses and Permits are a PROGRAM REVENUE for the statement of activities.</i></p> <p>Revenue accounts 451-475 may be used for business licenses and permits such as Alcoholic Beverages, Police, Public Utilities, Professional and Occupational, Amusements, Cable TV, etc.</p> <p>Revenue accounts 476-500 may be used for non-business licenses and permits such as Building Permits, Marriage Licenses, Sidewalk Permits, etc.</p> <p style="text-align: center;">FEDERAL GRANTS (501-538)</p> <p>Program specific grants and contributions (operating and capital) are PROGRAM REVENUE for the statement of activities.</p> <p>Multi-purpose grants that do not provide for specific identification of the programs and amounts are GENERAL REVENUE for the statement of activities.</p> <p>Each type of Federal Grant should be assigned a separate revenue account number. CFDA numbers will indicate the various grants and the need for a separate account. Certain Federal Grants are "passed through" the State so be sure to properly classify the revenue.</p>	<p style="text-align: center;">STATE GRANTS (539-579)</p> <p>Program specific grants and contributions (operating and capital) are PROGRAM REVENUE for the statement of activities.</p> <p>Multi-purpose grants that do not provide for specific identification of the programs and amounts are GENERAL REVENUE for the statement of activities. (example State Revenue Sharing)</p> <p>Each type of State Grant should be assigned a separate revenue account number. Certain Federal Grants are "passed through" the State so be sure to properly classify the revenue.</p> <p style="text-align: center;">CONTRIBUTIONS FROM LOCAL UNITS (580-599)</p> <p><i>Contributions from Local Units are a PROGRAM REVENUE for the statement of activities.</i></p> <p>These revenues will primarily be found in authorities and joint operations where more than one local unit contributes to the operations of an agency. Examples include Joint Fire Authorities, Transit Authorities, District Health and Mental Health agencies, etc.</p>
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**MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT**

REVENUE DESCRIPTIONS

<p style="text-align: center;">CHARGES FOR SERVICES (600-654)</p> <p><i>Charges for Services are a PROGRAM REVENUE for the statement of activities.</i></p> <p>Court Related Charges--Accounts 601-606 may be used for court related charges such as Court Costs, Court Bond Cost (from T&A to the General Fund), Court Reinstatement, Dismissal and Other Fees (by court order), Probation Oversight Fees, etc.</p> <p>Fees--Accounts 607-625 may be used for fees set by statute, charter or ordinance such as Real Estate Transfer Tax, Register of Deeds Recording Fees, Treasurer and Clerk Fees, Court Fees, etc.</p> <p>Services Rendered--Accounts 626-641 may be used for charges for services rendered such as Copies, Road Oiling, Fire Runs, Cemetery Grave Openings, Prisoner Board, Rubbish Collection, Weed Removal, etc.</p> <p>Sales--Accounts 642-650 may be used for sales such as Cemetery Lot Sale, Printed Materials (such as ordinance books), Confiscated Property, Scrap and Salvage Sales, etc.</p> <p style="text-align: center;">FINES AND FORFEITURES (655-663)</p> <p><i>Fines and Forfeitures are a PROGRAM REVENUE for the statement of activities.</i></p> <p>These revenue accounts may be used for fines and forfeitures such as Parking Penalties, Dog Damage Fines, Penal Fines, Library Book Fines, Ordinance Fines and Cost, Filing Fees Forfeited, Bond Forfeitures, etc.</p>	<p style="text-align: center;">INTEREST AND RENTALS (664-670)</p> <p><i>Interest and Rentals are usually a GENERAL REVENUE for the statement of activities.</i></p> <p><i>Rent is usually a PROGRAM REVENUE for the statement of activities.</i></p> <p><i>Interest earned (when allowed and restricted by law to the specific program) on state or federal grants is PROGRAM REVENUE.</i></p> <p>These revenue accounts may be used for income earned from the use of the local unit's assets such as Interest, Dividends, Rent, Royalties, etc.</p> <p style="text-align: center;">OTHER REVENUE (671-694)</p> <p><i>Other Revenue is usually GENERAL REVENUE for the statement of activities.</i></p> <p>Operating special assessments which are levied much like a tax for governmental services (such as police and fire levies) are GENERAL REVENUE for the statement of activities.</p> <p><i>Operating special assessments to provide services to recipients (such as street lighting and rubbish collection) are PROGRAM REVENUE for the statement of activities.</i></p> <p><i>Sale of assets and gain on sale of assets are SPECIAL ITEMS for the statement of activities.</i></p> <p style="text-align: center;">OTHER FINANCING SOURCES (695-699)</p> <p>Bond or Insurance Recoveries are EXTRAORDINARY ITEMS and should be reported separately on the statement of activities.</p> <p><i>Bond and Note Proceeds would be eliminated for the statement of activities.</i></p> <p><i>Transfers In should be reported separately on the statement of activities</i></p>
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MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT

BALANCE SHEET ACCOUNT DESCRIPTIONS

228 DUE TO STATE OF MICHIGAN This account is used to record amounts collected for and owed to the State of Michigan by a local unit of government. Detailed sub-accounts for the various statutory collections and remittances to the State must be maintained. The following sub-account numbers must be used:

01	State Education Tax (SET) (PA 331 of 1993) MCL 211.901 et seq.
02	State Income Tax Withheld (PA 281 of 1967) MCL 206.351
03	Municipal Employees Retirement System (MERS) (PA 427 of 1984) MCL 38.1536
04	Probate Judges' Salary Deduction
05	(OPEN) (Use sub-account 228.07)
06	Probate Court Shared Fees MCL 600.877
07	Michigan Judges' Retirement (Entry Fee) MCL 600.880 , 600.2529 , 600.5756 , 600.8371 , 600.8381 and 600.8420 . NOTE: You have the option to establish subsidiary accounts for separate accounting by circuit, district and probate courts for the amounts deposited by each court and subsequent payments for the State. See forms 295 and 57
08	Legislative Retirement (Share of Entry Fee) MCL 600.2529
09	Community Dispute Resolution Fund MCL 600.2529 , 600.5756 , 600.8371 and 600.8420
10	Court Equity Fund (State Cost) MCL 600.8381
11	Highway Safety Fund MCL 257.629e 712A.2 \$5.00
12	Inheritance Tax MCL 205.203
13	State Tax-Expense of Sale MCL 211.59 and Redemptions MCL 211.74 Repealed by PA 123 of 1999
14	State Institution MCL 14.131 and 205.13
15	Plat Fees MCL 560.241
16	Pistol Permits MCL 28.425b
17	Secret Marriages MCL 551.202 and Delayed Births and Adoptions MCL 333.2891
18	State Trunkline Maintenance (County Road--MDOT Contracts)
19	State Highway--Other Services
20	State Conservation Costs, (Game & Fish) Fees and Liquidation Damages MCL 324.1609 , MCL 324.40119 and MCL 324.48740
21	Circuit Court Commencement Fees MCL 600.2529 (share of fee for State's General Fund(s))
22	Federal Surplus Property (PA 139 of 1961) MCL 18.257
23	Sales Tax MCL 205.52 and 205.56
24	Boat Livery Tags (PA 57 of 1995) MCL 324.44518
25	Late Filing Fees--Election Campaign Act MCL 169.201 et seq.
26	Civil Fines (PA 58 of 1998) MCL 436.1703 (50% of under age civil liquor violation fine)
27	Unemployment Compensation (1936 Ex. Sess PA 1) MCL 421.13
28	Probate Court Ordered Payments (C.C.F. Reimbursements--PA 398 of 1982) MCL 712a.18(2) (Road Manual-State Highway-Contracted Projects)
29	DSS Maintenance of Effort (PA 391 of 1980) MCL 400.109
30	Drivers License Reinstatement Fee MCL 257.321a
31	Motor Fuel Taxes (PA 403 of 2000) MCL 207.1008
32	Michigan Justice Training Fund (PA 82 of 1982) MCL 257.907(13) 712A.2 \$5.00
33	State License Fee (Health--PA 92 of 2000) MCL 289.3119 & MCL 289.4111
34	Fire Hazard and Prevention--Civil Fine MCL 29.22
35	(OPEN) (use sub-account 228.07)
36	Community Mental Health Fees--State Grant Money MCL 330.1226a
37	Crime Victim Rights Fund (PA 196 of 1989) MCL 780.905
38	Children Trust Fund MCL 408.905
39	Probation Oversight Fees (PA 184 of 1989) MCL 771.3c
40	State Survey and Remonumentation Fund (PA 346 of 1990) MCL 600.2567a

**MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT**

BALANCE SHEET ACCOUNT DESCRIPTIONS

228 DUE TO STATE OF MICHIGAN

41	Secondary Road Patrol and Training Fund (PA 163 of 1991) MCL 257.629e , 712A.2 \$10.00
42	State Court Fund (PA 189 of 1993) MCL 600.151a , MCL 600.880 , MCL 600.880A , MCL 880B , MCL 600.2529 , MCL 600.2538 and DC/ MCL 600.8420 , MCL 600.8371 , MCL 600.5756
43	Filiation Fee (PA 146 of 1993) MCL 722.717(8)
44	State Transfer Tax (PA 330 of 1993) MCL 207.521 et seq.
45	Forensic Fee (PA 35 of 1994) MCL 12.206
46	Trailer Coach Park Specific Tax (PA 365 of 1994) MCL 125.1042
47	Convicted Drunk Driver Assessment (PA 345 of 1998) MCL 769.1f --Due State Police
48	Convicted Drunk Driver Assessment (PA 345 of 1998) MCL 769.1f --Due State DNR
49	Jail Reimbursement Program Fund-Civil Infraction MCL 769.35 \$5.00
50	Open
51	Title Search Fee--Delinquent Property Tax Foreclosure (PA 123 of 1999) MCL 211.78g (1)
52	DNR Inspection Fee--Delinquent Property Tax Foreclosure (PA 123 of 1999)
53	Publication/Notice Fee Associated with Forfeited Parcels \$50.00
54	Open
55	DNA Specimen Fee MCL 28.172 , MCL 28.176 , MCL 712a.18k , MCL 750.520m , MCL 791.233d , MCL 803.225a , MCL 803.307a
56	Open

Please contact the Michigan Department of Treasury, Local Audit and Finance Division, P.O. Box 30728, Lansing, Michigan 48909-8228. Phone 517-373-3227 when further sub-accounts are needed.

NOTE: Use of the correct sub-account number is important. The Michigan Department of Treasury, Receipts Processing Division uses these account numbers for depositing these collections into the applicable State funds and accounts.

**MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT**

EXPLANATION OF CHANGES

These fund number designations from the previous Chart of Accounts are no longer required. The numbers are all open numbers to be used as needed. However, a local unit may use the designated numbers as listed.

Special Revenue Fund Type	Capital Project Fund Type
220--Lake Improvement Fund 224--Lake Pollution Control Fund 231--Parking Meter/System Fund 241--Regional Planning Commission Fund 266--Law Enforcement Fund 267--Special Investigative Fund 272--Library Memorial Fund 273-287--Federal or State Grant Funds 288--Transportation System Fund	465--Public Works Construction Fund (for other units-Act 185 PA 1957 or Act 342 PA 1939) 469--Building Authority Construction Fund 471--Library Building Fund 472-480--Federal Grant Construction Funds 481--Airport Construction Fund 490--Sewage Disposal Plant Construction Fund 491--Medical Care Facility Building Fund 492--Juvenile Home Building Fund 493--Economic Development Corporation Construction Fund 494--Downtown Development Authority Construction Fund 495--Tax Increment Finance Authority Construction Fund
Debt Service Fund Type Special Assessment Districts	
853--Storm Drain Debt Fund 859--Sidewalk Debt Fund 861--Road Debt Fund 862--Street Debt Fund 893--Lake Improvement Debt Fund 894--Lake Pollution Control Debt Fund	
Capital Project Fund Type	Capital Project Fund Type Special Assessment Districts
401--Capital Improvement Fund 402--Equipment and Replacement Fund 408--Park System Capital Project Fund 411--Hospital Building Fund 412--Industrial Complex Construction Fund 413--Animal Shelter Construction Fund 414--Mental Health Construction Fund 415--Refuse Disposal Capital Project Fund 416--Parking System Construction Fund 417--Sanitary Landfill Construction Fund 420-429--Act 175 Construction Fund (Major Streets) Each bond issue needs a separate fund. Use funds 420 through 429 430-439--Act 175 Construction Fund (Local Streets) Each bond issue needs a separate fund. Use funds 430 through 439 440-449--Act 175 Construction Fund (Combined Major and Local Streets) Each bond issue needs a separate fund. Use funds 440 through 449 466--Jail Building Fund	803--Storm Drain Fund 809--Sidewalk Construction Fund 811--Road Capital Project Fund 812--Street Improvement Fund 843--Lake Improvement Fund 844--Lake Pollution Control Fund
	Enterprise Fund Type
	501--Abstract Fund 506--Addressograph Fund 531--Mobile Home Park System Fund 541--Forestry Fund 582--Electric Utility Fund 583--Gas Utility Fund 584--Golf Course Fund 586--Port Authority Fund 587--Swimming Pool Fund 597--Steam Fund

MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT

EXPLANATION OF CHANGES

These fund number designations from the previous Chart of Accounts are no longer applicable. The numbers are all open numbers to be used as needed. However, a local unit may use the designated numbers as listed.

Internal Service Fund Type	
602--Adult Foster Care Fund 611--Lake Improvement Revolving Fund 626--Addressograph Fund 627--Asphalt Fund 628--Audio Visual Aide Center Fund 631--Building and Grounds Maintenance Fund 633--Central Stores Fund 634--Central Heating Fund 636--Data or Word Processing Fund 645--Duplicating Department Fund 646--Equalization Revolving Fund 648--Incinerator Fund 651--Laundry Department Fund 653--Mailing Department Fund	654--Microfilming Department Fund 660--Radio Communications Fund 661--Motor Pool Fund 662--Police Vehicle and Equipment Fund 663--Fire Vehicle and Equipment Fund 664--Office Equipment Pool Fund 665--Heavy Equipment Pool Fund 671--Utilities Revolving Fund 672--Electricity Utility Fund 673--Gas Utility Fund 674--Water Utility Fund 679--Special Assessment Revolving Fund

The debt service fund number designations from the previous Chart of Accounts are no longer applicable. The numbers are all open numbers to be used as needed. The fund names may be used but should be assigned a number which will fall within the appropriate Debt Service Fund (Voted Debt) (301-349) or Debt Service Fund (Non-Voted Debt) (350-399).

301--General Debt Fund 302--Equipment and Replacement Debt Fund 308--Park System Debt Fund 311--Hospital Building Debt Fund 312--Industrial Complex Debt Fund 313--Animal Shelter Debt Fund 314--Mental Health Debt Fund 315--Refuse Disposal System Debt Fund 316--Parking System Debt Fund 317--Sanitary Landfill Debt Fund 320-329--Act 175 Bond Debt Fund (Major/Primary Streets) Each bond issue needs a separate fund 330-339--Act 175 Bond Debt Fund (Local Streets) Each bond issue needs a separate fund 340-349--Act 175 Bond Debt Fund (Combined Major/Primary and Local Streets) Each bond issue needs a separate fund	362--Act 51 Bond Debt Fund (Road) 365--Public Works Projects Debt Fund--(for other units--Act 185 PA 1957 or Act 342 PA 1939) 366--Jail Building Debt Fund 369--Building Authority Debt Fund 370--Municipal Building Debt Fund (Courthouse, Township, City or Village Hall) 371--Library Building Debt Fund 381--Airport Debt Fund 390--Sewage Disposal Plant Debt Fund 391--Medical Care Facility Debt Fund 392--Juvenile Home Debt Fund 393--Economic Development Corporation Debt Fund 394--Downtown Development Authority Debt Fund 395--Tax Increment Finance Authority Debt
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**MICHIGAN DEPARTMENT OF TREASURY
UNIFORM CHART OF ACCOUNTS FOR COUNTIES AND LOCAL UNITS OF GOVERNMENT**

EXPLANATION OF CHANGES

These fund numbers have been changed from the previous Chart of Accounts.

150	Cemetery Trust Fund	was 711
155	Endowment Fund	was 715
516	Delinquent Tax Revolving Fund	was 616
704	Imprest Payroll Fund	was 750
756	Urban Renewal Escrow Fund	was 749

Activity Numbers Which Changed

Previous Number	New Number
	GENERAL GOVERNMENT
223 controller added	Chief Executive 172--Administrator, Manager, Superintendent, Controller Financial and Tax Administration
201	191--Accounting Department
258	228--Data Processing, Information Technology
209 and 225	257--Assessor/Equalization Department
	Other General Government
191	262--Elections
210	266--Attorney/Corporation Counsel
229	267--Prosecuting Attorney
236	268--Register of Deeds
220	269--Civil Service
226	270--Personnel Department
237	274--Retirement Board/Department
241	277--Abstract Department
242	278--Surveyor
261	279--Building Authority
	COMMUNITY AND ECONOMIC DEVELOPMENT
400	721--Planning
410	722--Zoning